

Financial Procedures Manual

July 2021

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1. PURPOSE OF THIS DOCUMENT

- 1.1 The Northern Ireland Human Rights Commission (the Commission) is committed to ensuring that appropriate systems are in place to protect and properly and efficiently manage its financial resources. The purpose of this document is to set out the main financial procedures to be followed by staff and Commissioners.
- 1.2 These procedures are designed to ensure that the Commission complies with its responsibilities set out in the Framework Document between the Northern Ireland Office (NIO) and the Commission (See separate Framework Document), and the Commission's Business and Strategic Plans.
- 1.3 These procedures will be updated periodically in line with changes in guidance from the following sources:
 - The Commission's Framework Document with the NIO
 - DAO (Dear Accounting Officer) letters from HM Treasury
 - Managing Public Money HM Treasury
 - The Government Financial Reporting Manual
 - Employers Pension Notices and Pension Circulars issued by the Cabinet Office
 - Internal and external audit recommendations.
- 1.4 This procedures manual is a working document. All suggestions for amendments should be made to the Director (Finance, Personnel and Corporate Affairs). Minor amendments/updates must be agreed by the Chief Executive; major amendments must be approved by the Audit and Risk Management Committee.

2. ROLES AND RESPONSIBILITIES

The Commission

- 2.1 Commissioners have corporate responsibility for ensuring that the Commission complies with any statutory or administrative requirements for the use of public funds. This responsibility includes:
- ensuring that high standards of corporate governance are observed at all times
 - establishing the overall strategic direction of the organisation within the resources framework agreed with the Secretary of State
 - ensuring that the Commission operates within the limits of its statutory authority and any delegated authority agreed with the NIO, and in accordance with any other conditions relating to the use of public funds
- 2.2 Commissioners will be kept informed of the Commission's financial performance through a report summarising expenditure to date, and with a narrative which identifies pressures and easements, which will be presented to each Commission meeting by the Director (Finance, Personnel and Corporate Affairs)
- 2.3 All expenditure decisions requiring authorisation by the NIO must be approved by the Commission.
- 2.4 All major, novel or potentially contentious expenditure decisions taken within the Commission's delegated authority will be reported to the Commission in the Director (Finance, Personnel and Corporate Affairs) financial report.
- 2.5 The Commission's annual statement of accounts, prepared in accordance with the Northern Ireland Act 1998 (Schedule 7, Section 7(2)) must be approved by the Commission before it is submitted to the Comptroller and Auditor General.
- 2.6 Commissioners will provide the membership of the Audit and Risk Management Committee under the direction of an independent Chairperson.

The Chief Executive

- 2.7 The Chief Executive has responsibility, under the direction of the Commission, for the overall organisation, management, and staffing of the Commission and for its procedures in financial and other matters, including conduct and discipline.
- 2.8 The Chief Executive is designated as the Accounting Officer for the Commission. Accounting Officers are responsible to Parliament for the resources under their control. The essence of the role is a personal responsibility for the propriety and regularity of the public finances for which they are answerable; for the keeping of proper accounts; for prudent and economical administration; for the avoidance of waste and extravagance; and for the efficient and effective use of all the resources in their charge. The Accounting Officer has a responsibility to see that appropriate advice is tendered to the Commission on all these matters. Satisfactory performance of these responsibilities is fundamental to the role of the Chief Executive.
- 2.9 As Accounting Officer, the Chief Executive is responsible for signing the Commission's financial statements for the year, including a Performance Analysis and Remuneration and Staff Report. The Corporate Governance Report which includes the Director's Report, Statement of Accounting Officer's Responsibilities and Governance Statement sets out how the Commission ensures that its resources are managed with all due propriety and the risks facing it kept under control.
- 2.10 The Chief Executive is responsible for taking all expenditure decisions for which the Commission has delegated authority from the NIO. All purchases must be approved by the Chief Executive. The only exceptions are minor purchases (under £10,000), for which the Directors and the Head of Service (Dedicated Mechanism) have delegated authority from the Chief Executive to authorise, and casework which in outlay over £5,000 goes to the Commission. The Senior Finance, Personnel and Corporate Affairs Officer has delegated authority from the Chief Executive to authorise purchases up to £1,000.
- 2.11 The Chief Executive, Directors and Head of Service (Dedicated Mechanism) will normally attend meetings of the Audit and Risk Management Committee.

The Management Team

- 2.12 The Management Team comprises the Chief Executive, the Directors and the Head of Service (Dedicated Mechanism). The Management Team is responsible for developing the Commission's annual business plan and deciding on budget allocations, for approval by the Commission, and then overseeing the implementation of the plan.
- 2.13 Each member has responsibility for their own team's financial performance and ensuring that team members comply with the financial procedures set out in this manual.

The Finance/Administration Team

- 2.14 Day-to-day operation of the Commission's financial arrangements is handled by the Director (Finance, Personnel and Corporate Affairs), Senior Finance, Personnel and Corporate Affairs Officer and the General Administrator under the direction of the Chief Executive.
- 2.15 The specific duties to be undertaken by the Chief Executive are as follows:
- Responsibility for the accounting system and financial reporting to the Commission
 - Monitoring and management of the Commission's income and expenditure within its delegated authority
 - Responsibility for the development of systems of internal control, including maintenance of this manual
 - Ensuring the timely and accurate presentation of the Annual Report and Accounts, monthly financial reports and other financial information as required
 - Liaison with the NIO about the draw down of funds and approval for expenditure outside of the Commission's delegated authority
 - Liaison with internal and external auditors and implementation of agreed audit recommendations
 - Ensuring compliance with Government and best practice guidance in respect of the Commission's financial management arrangements

- Ensuring that the necessary insurances are in place for the Commission
- Managing the Commission's purchasing policy, including overseeing and administering procurement procedures
- Line management of the Directors and the Head of Service (Dedicated Mechanism)
- Attend the Audit and Risk Management Committee.

2.16 The specific duties to be undertaken by the Director (Finance, Personnel and Corporate Affairs) are as follows:

- Overseeing the control and issue of payments, and ensuring that targets for prompt payment are met
- Management of payroll transactions, including the deduction and payment of pension contributions
- Monitoring of the Commission's bank account
- Preparation of spreadsheet of monthly financial reports for Commissioners
- Maintenance of the Commission's asset register
- Approval and setting up of new suppliers on the Sage accounts system
- Supporting fieldwork activity by internal and external auditors
- Attendance at the Audit and Risk Management Committee
- Line management of the Senior Finance, Personnel and Corporate Affairs Officer and Personal Assistant

2.17 The specific duties to be undertaken by the Senior Finance, Personnel and Corporate Affairs Officer are as follows:

- Preparation of requests for drawing down funding from the NIO
- Recording and the prompt lodgement of receipts

- Preparation of spreadsheet of monthly financial reports for Commissioners
- Approval and setting up of new suppliers on the Sage accounts system
- Supporting fieldwork activity by internal and external auditors
- Line management of the General Administrator

2.18 The specific duties to be undertaken by the General Administrator are as follows:

- Preparation and processing of payments of valid invoices within five working days of receipt. Invoices must be authorised and processed by the third working day to allow two days for payment by BACS to clear or payable orders to be received in the post
- Processing of payroll, including pension contributions
- Maintenance and back-up of the Commission's financial accounting and payroll systems
- Maintenance of filing system of financial transactions
- Preparation and recording of purchase orders
- Receipt, logging and processing of invoices for payments

The Audit and Risk Management Committee

2.19 The Audit and Risk Management Committee comprises an independent Chairperson and a membership drawn from the cohort of Commissioners.

2.20 The specific responsibilities of the Audit and Risk Management Committee are to advise the Chief Executive, as Accounting Officer, and Commission on:

- the strategic processes for risk, control and governance and the Statement on Internal Control
- the accounting policies, the accounts and the annual report of the organisation, including the process for

review of the accounts prior to submission for audit, levels of error identified, and management's letter of representation to the external auditors

- the planned activity and results of both internal and external audit
- the adequacy of management's response to issues identified by audit activity, including external audit's management letter
- assurances relating to the corporate governance requirements for the Commission, including the operation of the Code of Governance for Commissioners and Code of Conduct for Staff
- the achievement of value for money and efficiency savings
- the effectiveness of budgetary management and controls
- areas of expenditure with the potential to attract public comment or concern, including travel and subsistence claims made by the Chief Commissioner and Chief Executive, international travel, and contracts over £5,000 in value awarded through single tender action
- any other matters where requested to do so by the Commission.

3. PURCHASING

General

- 3.1 All staff must be aware that expenditure is committed when an order is placed on behalf of the Commission, not when the invoice is received or payment requested. Therefore, all orders must be placed properly using the procedures set out in this manual.
- 3.2 All staff should notify the Director (Finance, Personnel and Corporate Affairs) or the Senior Finance, Personnel and Corporate Affairs Officer and the General Administrator of any planned and approved future expenditure. The information should be forwarded via email and include details of the supplier, description of the services to be provided and the cost, in order for a purchase order to be raised. The approved order should be linked to the order file (see **Annex A**). All orders placed must be within agreed budgets and authorisation can only be made by the relevant person within their level of delegated authority. The authorising person must be different from the person ordering the good or service. Each purchase order has a unique reference number and is maintained by the General Administrator. The same process should be followed for credit card orders.
- 3.3 Supporting documentation on the procurement procedure used must be attached to each purchase order which must be passed to the appropriate person to authorise and then to the General Administrator for retention. Suppliers must be requested to produce invoices quoting, where possible, the purchase order reference number.
- 3.4 Advance and interim payments to suppliers are exceptional and will not normally be allowed – if a requirement for this type of payment arises, the Chief Executive should be consulted.
- 3.5 The General Administrator will complete a 'New Supplier Form' for any suppliers that are not listed on the Sage Accounts system (a specimen form is at **Annex B**).
- 3.6 The 'New Supplier Form' must be approved by the Senior Finance, Personnel and Corporate Affairs Officer or the Director (Finance, Personnel and Corporate Affairs), who then enters the information on the Sage Accounts system.

- 3.7 Any amendments to suppliers' details on the Sage Accounts system should be detailed on a Supplier Amendment Form (a specimen form is at **Annex C**).
- 3.8 The Supplier Amendment Form must be approved by the Senior Finance, Personnel and Corporate Affairs Officer or the Director (Finance, Personnel and Corporate Affairs), who then enters the information on the Sage Accounts system.

Authority to incur expenditure

- 3.9 The Commission has agreed delegated authorities with the NIO for different types of expenditure. These are listed in the Commission's Framework Document with the NIO. Expenditure on goods and services above these delegated authorities must be authorised by the NIO and the Commission.

Note: all expenditure which is major, novel or potentially contentious within the limits of the Commission's delegated authority should be authorised by the NIO.

- 3.10 Within the Commission's delegated authorities, and depending on the level or type of expenditure, purchase orders should be authorised as follows:

Up to £10,000 on all goods and services (except casework) – the Chief Executive, Directors or Head of Service (Dedicated Mechanism)

over £10,000 on all goods and services (except casework) – the Chief Executive

up to £5,000 on casework – the Chief Executive

Over £5,000 on casework – the Commission Board

up to £1,000 on all goods and services (except casework) – Senior Finance, Personnel and Corporate Affairs Officer

Ordering and purchasing procedures

- 3.11 Goods and services should be acquired by competition unless there are convincing reasons to the contrary. The form of competition should be appropriate to the value and complexity of the goods or services to be acquired.

- 3.12 In very exceptional circumstances, when competition is precluded on a valid and supportable ground, a single tender may be invited. The prior approval of the Chief Executive is necessary for such single tender action. The decision, and the grounds for it, must be documented and signed by the Chief Executive. The Commission's Audit and Risk Management Committee should review the rationale for all single tender action for purchases over £5,000, and receive information on all purchases made over £1,000. The decision should also be reported to the Commission in the monthly financial report.

Established contracts / procedures

- 3.13 The Commission has established contracts or procedures for obtaining certain goods and services. Where purchases fall under the scope of one of these contracts or procedures, the established contractor or provider should normally be used. In these instances, because the arrangements have been established through tendering, additional quotations are not required (although the price – or, where appropriate, an estimate – must be obtained in writing, and a purchase order authorised, before proceeding with the purchase).

- 3.14 The Commission has established contracts or procedures to obtain the following goods and services:

Building maintenance and works

Internal Audit

IT support

Pensions administration

Print, graphic design and related services

Provision of cleaning services

Website development and maintenance

Levels of procurement

- 3.15 The table below sets out the minimum amount of competition required for various levels of procurement for goods and services (other than those for which the above contracts or procedures are already in place):

Up to £5,000 – must ensure: purchases are subject to value for money considerations and Managing Public Money; the purchase is not covered by an existing framework agreement or call-off contract; the purchase is a one-off requirement; the total spend is up to £5,000; and the requirement is clearly specified

£5,000 to £30,000 – a minimum of two quotations or tenders

£30,001 to EU threshold for public procurement*
– publicly advertised open or restricted tender competition – advertised on eTendersNI

EU threshold for public procurement and above* – as above, and in the European Journal (OJEU)

* Note: the EU threshold **for public procurement** for supply and service contracts was around £189,330 as at January 2020 the prevailing threshold at the time will be checked by the Director (Finance, Personnel and Corporate Affairs) or the Senior Finance, Personnel and Corporate Affairs Officer prior to any procurement exercise likely to exceed £30,000.

- 3.16 Where appropriate, quotes for good and services should be obtained from suppliers under framework agreements that have been put in place by the NIO or the Department for Finance and Personnel, and which have been openly and publicly tendered.
- 3.17 The framework agreements currently in place for various types of goods and services are listed at **Annex D**.
- 3.18 In order to obtain the required minimum number of quotations/tenders, staff should always aim to invite more than the stipulated number. Notes of who, when, the cost quoted for each item/service and the decision as to which supplier was chosen must be made prior to placing the order; these must be attached to the purchase order when submitted to the Finance/Administration Team.

- 3.19 If the estimated value of the purchase is close to the upper limit then it is advisable to invite the number of quotations/tenders required at the next level. The possibility of combining repeat purchases to increase buying power should be explored. Orders must not be split so as to avoid the need for competitive tendering.
- 3.20 For any purchase or contract where the minimum number of quotations/tenders was not obtained, the purchase may proceed if the authorising officer is satisfied that every attempt has been made to obtain competitive offers and that value for money will be achieved. In purchases of up to £10,000 the Directors or Head of Service (Dedicated Mechanism) may approve this; in all other cases where the minimum number of quotations was not obtained, the Chief Executive must approve and countersign the purchase order. Records of all correspondence and telephone conversations must be retained with the purchase order including any justification given and/or approvals obtained.
- 3.21 Prior approval from the NIO must be obtained before any advanced payment or deferred payment arrangements are entered into

Lease and rental agreements

- 3.22 The Commission may enter into lease and/or rental agreements for the provision of goods and services. Lease and rental agreements for the provisions of goods and services should be open to competitive tendering in the same way as purchases, unless there are convincing reasons to the contrary.
- 3.23 The authorisation levels listed above will also apply to lease and rental agreements with the cash values relating to the annual cost of the arrangement.
- 3.24 Prior NIO approval must be secured for all property and finance leases.

Information technology

- 3.25 The Commission's IT support is provided through a service level agreement with the Equality Commission. All IT purchases should be discussed with the IT support team to ensure compatibility with existing systems. Outside of the SLA, IT purchases should be open to competitive tendering in the same way as other purchases, unless there are convincing reasons to the contrary.

Consultants

- 3.26 The NIO's 'Policy on the Use of External Consultants', available from the Director (Finance, Personnel and Corporate Affairs), applies to the Commission and should be reviewed before seeking to engage a consultant. Contracts for consultancy support should be open to competitive tendering in the same way as purchases, unless there are convincing reasons to the contrary.
- 3.27 All proposals for engaging consultancy support, which are likely to exceed £15,000, should be subject to approval of the NIO guidance, which should be approved by the Chief Executive.
- 3.28 The Commission's delegated authority for consultancy contracts is limited to £15,000, and particular care should be taken when varying consultancy contracts that the necessary authorisation has been obtained for the whole cost of contracts.

Note: temporary restrictions on the use of consultants are currently in place and NIO approval is required for any consultancy contract.

Specialist human rights projects

- 3.29 Contracts for projects requiring specialist human rights knowledge, such as policy or legal advice and research, should be open to competitive tendering in the same way as consultants, unless there are convincing reasons to the contrary.
- 3.30 These projects are, for procurement purposes, considered the same as consultancy support and therefore the NIO's guidelines in respect of consultants, referenced above, apply.

Invitations to Tender

3.31 Formal tendering exercises using an NIO/NICS Framework Agreement will be handled by the Central Procurement Directorate (CPD) in the Department of Finance and Personnel (DFP). Where the procurement exercise is being managed in-house, the procedure set out below should be followed.

3.32 Invitations to tender must set out clearly:

- (a) the terms and conditions of the contract
- (b) a detailed specification of the goods/services required and
- (c) evaluation criteria and weightings
- (d) an appointed date and time for the return of tenders
- (e) whether or not tenders will be accepted by email

Where practical, tenders should be invited on a firm price basis.

3.33 Addressed envelopes (not prepaid) for the return of tenders should be issued with the invitations to tender. The envelopes should bear the name of the Director (Finance, Personnel and Corporate Affairs) and the full address of the Commission to whom the tenders are to be returned, and should be clearly marked in the top left-hand corner "Tender for _____." and in the bottom left-hand corner "Tender due 3 pm on _____. Received by _____. Time _____. Date _____.".

3.34 Under no circumstances should any information be added to the tender envelope at time of issue that could indicate the identity of the tenderer.

3.35 Tenders must reach the Director (Finance, Personnel and Corporate Affairs) not later than the time and date indicated in the invitation to tender.

3.36 Telephoned or faxed tenders must not be accepted or considered. Tenders submitted either by telephone or fax must not be considered and must be placed into an envelope, sealed and marked "COMMERCIAL IN CONFIDENCE – INELIGIBLE TENDERS" then put into the relevant contract file.

- 3.37 Any tender received after the due time must not be considered and should be marked "LATE" and noted with the exact time of receipt and retained unopened in the tender file.
- 3.38 Any tender received by email after the due time must not be considered and should be printed off and retained in the tender file along with a copy of the email to the tenderer confirming that the tender was received after the closing date and time.
- 3.39 Tender should be endorsed with the date of receipt and then be passed to the Director (Finance, Personnel and Corporate Affairs) (or nominated deputy) who is responsible for the safe custody of tenders from the time of receipt.
- 3.40 Tenders received by email should be saved unopened in a separate inbox marked Tenders.
- 3.41 An acknowledgement email should be sent confirming safe receipt of the tender and that the Commission will be in contact in due course.
- 3.42 The company name and business address of each tenderer should be recorded on a Tender Schedule.
- 3.43 The tender documents should be numbered.
- 3.44 Under no circumstances should anyone make alterations to or write comments on tenders or associated correspondence as these are original documents, which in the event of any dispute, may have to be produced in a Court of Law.
- 3.45 The tender documents should be passed to a pre-arranged evaluation panel for marking and award of contract.
- 3.46 It is important that all tenderers should be notified as early as possible whether or not they are successful.
- 3.47 Where only one offer is received as a result of competition, the tender is not regarded as a single tender, but as the lowest in competition. The responsibility for deciding whether the tender is acceptable or to seek re-invitation rests with the Chief Executive. Such a tender would normally be subject to consideration against the pre-determined specifications.
- 3.48 Tenders for supplies/provision of services contracts are normally sought on a "firm price" basis. Only contracts of more than two years' duration should concede a variation of price clause when it proves impossible for cogent and acceptable reasons to place

a contract on a firm price basis. By way of definition a "firm price" is one which is not subject to any provision for variation and a "fixed price" is one which may be subject to a cost variation condition.

- 3.49 Contracts are drawn-up by the Director (Finance, Personnel and Corporate Affairs) and signed by the Chief Executive. The Director (Finance, Personnel and Corporate Affairs) (or nominated deputy) will normally handle any debriefing requested by unsuccessful tenderers.
- 3.50 A contract file should be set up for the retention of tender documents. This file should contain for each tender awarded:-
- (a) copy advertisement and invitation to tender endorsed with the circulation list;
 - (b) copy of advertisement placed on the Commission's website;
 - (c) individual tenders received;
 - (d) schedule of tenders received;
 - (e) copy letter/email of acceptance to successful tenderer(s);
 - (f) late tenders filed unopened;
 - (g) late tenders received by email along with copy email to tenderer(s);
 - (h) sealed envelope containing any ineligible tenders;
 - (i) any other relevant papers.

Receiving goods

- 3.51 Where the purchase is for goods, a goods received note should be obtained from the supplier where possible and countersigned by the person who ordered them to confirm receipt in good order. The goods receipt note should then be passed to the General Administrator to file with the purchase order (or in the statement/delivery dockets file).

4. TRAVEL AND EXPENSES

General policy

- 4.1 The Commission will ensure that all legitimate costs incurred by Commissioners and staff in the course of their duties and functions are refunded. In the interests of fairness, consistency and proper financial control, there are comprehensive guidelines for hospitality expenses, receiving gifts and allowances.
- 4.2 All payments will be made in accordance with HM Revenue and Customs (HMRC) limits and will follow the current guidance in the Northern Ireland Civil Service (NICS) policy on travel and subsistence.
- 4.3 As the Commission does not want an inflexible system which leads to unfairness or individual loss, there may be exceptions to the rules in certain circumstances. However, exceptions must be approved by the Chief Executive.
- 4.4 All expenses must be claimed within three months of being incurred unless, exceptionally, the Chief Executive specifically approves a late claim.
- 4.5 The Chief Executive will regularly review the travel and expenses policy to ensure that it is in line with HMRC limits and, subject to Commission approval, updated in respect of changes made in the Northern Ireland Civil Service.

Approval and control

- 4.6 As a general principle, Commissioners and staff should:
 - aim to agree travel arrangements and expenses with their manager or the Chief Executive, as appropriate, before expenditure is incurred. If the costs are likely to be more than the guideline maxima set out in the NICS policy on travel and subsistence then the Chief Executive should approve the expenditure before it takes place
 - note that the Commission will only pay allowances if a claim meets the specified conditions and where budget approval has been given, although we will consider exceptional cases

- use the official Commission form to claim expenses. The claim form must contain all relevant details including receipts, (in exceptional circumstances eg. Lost receipt, a copy of a bank statement and/or credit/debit card receipt will be acceptable as proof of expenditure, however, this should be noted on the expense claim and approved by the Chief Executive)
 - note that the claim form must be approved by the Chief Executive (or Directors / Head of Service (Dedicated Mechanism) in the case of the Chief Executive). The Chair of the Audit and Risk Management Committee will countersign the claims of the Chief Commissioner and Chief Executive. Commissioners and staff cannot authorise expense or allowance claims themselves. Under exceptional circumstances, claims that are missing receipts will be paid, but an explanation must be provided in such instances and all such cases will be monitored.
 - if the Chief Executive is absent and unable to approve the claim form, it should be reviewed and signed off by the Director (Finance, Personnel and Corporate Affairs) or any of the other Directors or the Head of Service (Dedicated Mechanism).
 - there are two travel and subsistence claim forms for Commissioners (non-taxable for claims for expenses to/from other destinations; and taxable for claims for expenses to/from the Commission's offices).
- 4.7 While the Finance/Administration Team will keep all records, Commissioners and staff are advised to keep copies of their claim forms, as well as a log of any business mileage (mileage payments above 10,000 miles per year are taxable).
- 4.8 The Audit and Risk Management Committee will, at each meeting, review claim forms submitted by the Chief Commissioner and Chief Executive since the previous meeting. The Committee will also regularly review international travel undertaken by Commissioners and staff – a brief report will be made on each international journey giving the nature of the event attended and its value to the Commission and who attended and why.

Business travel

- 4.9 If a Commissioner or member of staff travels on Commission business, they must choose the most cost effective method of transport.
- 4.10 All travel and accommodation plans, once agreed, should be made as far in advance as possible to take advantage of low prices, particularly in respect of flights and hotels.
- 4.11 Where a travel commitment cannot be undertaken, for business or personal reasons, the Commission must be informed at the earliest possible opportunity, so that alternative arrangements can be made and/or costs recouped. In the first instance (out of office hours if necessary), Commissioners should contact the Chief Commissioner or Chief Executive; members of staff should contact the Chief Executive or Directors.
- 4.12 Any member of staff who has to work temporarily from a location other than the Commission's offices, will be refunded for any extra cost of travelling over and above their normal costs for travelling to work for as long as the temporary arrangement lasts.

Making travel and expenses claims

- 4.13 All claim forms must show the:
- purpose of the business journey
 - details of each business journey, including from/to and the mode of transport used
 - amount paid or reimbursed for the journey, with receipts attached
- 4.14 For illustration purposes, an example of a completed claim form is at **Annex E**.
- 4.15 Expense claims are reimbursed with salaries at the end of the month. Claims should be submitted by the middle of the month (typically around the 15th) to ensure payment with that month's salary. An email reminder of the 'cut-off' date is sent each month to Commissioners and staff. Claims received after the 'cut-off' date will be paid with the following month's salary.

- 4.16 Expense claims that are more than three months' old will not normally be paid unless there are exceptional circumstances.

Ordinary commuting

- 4.17 Staff cannot reclaim the cost of ordinary commuting except in the case of permitted early morning/late night travel (see below under taxi use). Ordinary commuting is a journey that staff make most days between their home and the Commission.
- 4.18 Commissioners will be refunded for travel to and from the Commission from their home/other place of work on Commission business, however, this will be taxed at source through the Commission's payroll.

Private vehicles

- 4.19 The Commission's preferred method of transport for business journeys is by public transport. However, if Commissioners and staff use private transport (for example, a private car) for a journey where public transport would be available, convenient and a cheaper option, the Commission has the right to limit refunds to the standard mileage rate that already applies after 10,000 miles.
- 4.20 In order to use a private car on Commission business and to be eligible for a mileage claim, Commissioners and staff must have the appropriate 'business use' insurance cover (to be paid by themselves). A copy of the motor insurance cover certificate should be provided to the Director (Finance, Personnel and Corporate Affairs) for retention on the individual's personnel file.
- 4.21 The mileage allowance is payable for the journey between the Commission and the place visited, by the shortest practicable route. Where the journey involves travelling the normal home to Commission route, the mileage allowance is payable for the mileage between the Commission and the place visited or between the member of staff's home and the place visited, whichever is the lesser (this does not apply to Commissioners).

Mileage

- 4.22 The current mileage refund rates are as detailed in the NICS policy 9.01 Travel and Subsistence.

Parking

- 4.23 The Commission will refund parking fees incurred as part of business journeys. Please keep all tickets for refunds. The Commission will not pay parking fines, fines for non-payment of congestion charges or any other parking or driving related fines under any circumstances.

Public transport including rail and air

- 4.24 Where possible, Commissioners and staff should always book tickets through the Finance/Administration Team for journeys by public transport prior to travelling. If unable to do this, Commissioners and staff should keep all tickets or receipts for a full refund.
- 4.25 In order to use the travel budget as effectively as possible, Commissioners and staff should travel standard class on trains. However, the Commission recognise that there are times when it might be appropriate to travel first class, for example if you have to work during the journey. The Chief Executive's approval is required before travelling any class other than standard.
- 4.26 In respect of flights, Commissioners and staff should use the most economic airline and route, where reasonable. Advantage should be taken of any cheap facilities available in terms of rates, routes and early booking.
- 4.27 Business class flights will normally only be considered if:
- there is an operational need to book fully flexible tickets
 - a ticket is only available in business class
 - the Commissioner or member of staff is disabled and / or has particular requirements only available in business class (eg additional space).

In all cases, prior approval is given by the Chief Executive before business class flights are allowed.

- 4.28 For Commissioners and staff who are disabled, and need the support of an assistant, the Commission will normally refund the travel and expenses of the assistant.
- 4.29 If a Commissioner or member of staff travels on Commission business overseas or within the UK and Ireland and wants to incorporate a holiday into the trip, we will pay for the flight to and from the destination and for the accommodation and expenses while they are on business. The Commissioner or member of staff will then have to pay all other costs for travel and accommodation which relate to the period of the stay that is holiday.

Taxis

- 4.30 Taxis are acceptable for short journeys. The Commission will also refund taxi fares if:
- other forms of transport are not practical or economical (for example, for a longer journey where a Commissioner or member of staff has luggage from a train station or airport to their home or office)
 - safety is a concern (for example when starting work early (before 8am) or working late (after 7pm) in the office or elsewhere, and a taxi is needed to get home locally or to another location for which under normal circumstances the cost of a taxi would not be reimbursable.
- 4.31 Permitted journeys by taxi starting within the greater Belfast area should be undertaken using the Commission's taxi account (currently with Fonacab and Valuecab), with the cost being charged to the Commission's account (this must be specified to the operator when booking the taxi. The Commission's password should also be specified at time of booking.).

Bicycle allowance

- 4.32 The Commission will pay a bicycle allowance if a Commissioner or member of staff chooses to use a bicycle for business journeys. The current rate is set out in the NICS Policy 9.01 Travel and Subsistence.

Hospitality and entertainment

- 4.33 Expenditure on official hospitality should only be incurred where it can be shown to be in direct support of the Commission's business. The scale of hospitality should be appropriate to the needs of the occasion and the status of the guests.
- 4.34 Official hospitality should be detailed on the Commission's Gifts and Hospitality register.

Hospitality offered to visitors from outside the Commission

- 4.35 The Commission will normally meet expenditure for the provision of lunch/dinner to visitors or for a working lunch where a benefit will accrue to the Commission or where such an occasion allows for the conduct of urgent business. In such circumstances, expenditure may be authorised within the following guidelines:
- Approval should not be normally granted when only Commission staff are in attendance – where, exceptionally, this is allowed the purchase order should be annotated with the reasons (eg efficiency savings accruing from working through lunchtime – see below)
 - The number of people invited to such events should be kept to a minimum
 - Any hotels or restaurants used should be appropriate to the purpose – the Commission's premises should be used where possible
 - Expenditure will be kept as low as possible, compatible with the occasion and the standing of the guests. The level of expenditure should reflect such factors as the participants and the location and timing of the hospitality and, therefore, it is a matter of judgement as to what is reasonable in the particular circumstances. For this reason, the Chief Executive must be consulted if there is a possibility that the level or cost of hospitality might be criticised
 - Any meal should be on a modest scale, with the element of the refreshments should not exceed one third of the total bill

- Where no service charge is included, a tip of 10% is considered reasonable
 - No partners or guests of Commission staff are eligible to receive official hospitality other than in exceptional circumstances and with the specific agreement of the Chief Executive
 - Except where such hospitality constitutes Commission business, funds are not available for visits to theatres or other forms of public entertainment.
- 4.36 As with all other purchases, a purchase order must be completed, and appropriately authorised, in advance of the hospitality.
- 4.37 Any hospitality offered to visitors from outside of the Commission should be recorded on the Commission's Gift and Hospitality Register.

Working lunches and refreshments for official committee/working group and other ad hoc meetings

- 4.38 The provision of lunch at public expense will be acceptable only where it is difficult to accommodate urgent meetings other than at lunch time and:
- There is a need to make provision for non-Commission guests
 - It is necessary for participants to remain together during lunch or
 - Pressure of work is likely to be such as to make it impractical to allow a break long enough to give participants reasonable time to obtain lunch elsewhere.
- 4.39 The nature of the lunch should be appropriate to the purpose, with costs kept to a minimum. If morning or afternoon breaks are warranted, light refreshments may be provided.
- 4.40 A purchase order must be completed, and appropriately authorised, in advance of expenditure on working lunches and refreshments.

Hospitality offered during training courses, conferences, workshops, etc

- 4.41 Reference should be made to the DoF guidance on acceptance and provision of gifts and hospitality for hospitality offered during training courses etc.

Alcohol at events

- 4.42 When organising Commission events, alcohol will not normally be provided. In exceptional circumstances, where alcohol is to be provided, permission must be obtained from the Chief Executive.

Gifts

- 4.43 The Commission discourages gifts to or from outside people or organisations to individual Commissioners or members of staff. If an outside person or organisation insists on giving a token of appreciation, colleagues should encourage them to make a donation to charity. If gifts received are from outside people or organisations, Commissioners and staff can only accept them if they are under £10 in value.
- 4.44 It is not appropriate to accept gifts of any value from an outside person or organisation if we are involved in a procurement exercise with them, or making a decision which would or may affect the person or organisation concerned. If Commissioners or members of staff accept gifts in these circumstances, they should be given to the Commission.
- 4.45 Commissioners and staff should email the Senior Finance, Personnel and Corporate Affairs Officer, who maintains the Commission's register of gifts, about any gift they receive.

Subsistence and meal allowances

- 4.46 All refunds for subsistence and meals are as detailed in the NICS policy on Travel and Subsistence. However, there will be clear differences for overseas travel, depending on the country visited, where the Commission normally refunds receipted actuals. Where practical colleagues should also confirm the expected level of expenditure with the Chief Executive, Director (Finance, Personnel and Corporate Affairs) or the Senior Finance, Personnel and Corporate Affairs Officer beforehand.

- 4.47 Other than business meetings held over breakfast (which we will refund in the normal way), we will only refund expenses if Commissioners or staff (for business purposes) have to leave home before 6am, or more than one hour before the time they would normally leave to reach the Commission.
- 4.48 Commissioners and staff are responsible for providing their own lunch. The Commission does not normally make refunds for lunch at the Commission or away from the office on Commission business. Arrangements for working lunches are set out in the paragraphs dealing with entertainment.
- 4.49 The Commission will refund business telephone calls so long as an itemised statement or record of the date, nature and estimated costs of the calls is provided. The refund will include VAT. However, line rental will not be refunded.
- 4.50 If Commissioners or staff use mobile telephones regularly for business calls, the Commission may issue them with a mobile phone for business use only. A pool of mobile telephones is also available for one-off trips. The cost of any personal calls made on the Commission's mobile phones must be reimbursed.

Professional subscriptions, trade bodies and associations

- 4.51 If a role requires a Commissioner or member of staff to be a qualified member of a professional body, the Commission will pay the professional subscription. All subscriptions must be approved by the Chief Executive.
- 4.52 Similarly, if the Commission needs a Commissioner or member of staff to be a member of a trade body or a professional association, or if it is in the Commission's interests for a Commissioner or member of staff to be a member, we will pay the subscriptions. Again, all subscriptions must be approved by the Chief Executive.

Credit Cards

- 4.53 Expenditure incurred by the Commission's credit card will be subject to the same rules as shown above under section 3 'Ordering Supplies and Services', with a purchase order raised for purchases made in advance (for example, flights). Retrospective purchase orders are not required where a credit card is used while out on Commission business (for example, on a business trip), for which the expenditure will be

accounted for by the provision of receipts. Full documentation must be retained on all transactions.

4.54 The following controls are in place to ensure that credit cards are managed effectively:

- The credit cards may only be issued to staff following approval from the Chief Executive
- The Director (Finance, Personnel and Corporate Affairs) and the Senior Finance, Personnel and Corporate Affairs Officer are responsible for establishing and maintaining details of credit card holders and credit cards
- Terms and conditions for use of credit cards should be made clear to credit card holders who will sign that they have accepted and understood these terms. A copy of the Terms and Conditions for Use of Credit Cards is attached at **Annex F**.
- Credit cards should not be used for personal expenditure, and any such use is a disciplinary offence
- Cards should be kept in a safe place at all times
- Card holders should be trained in the use of their card, including what to do in the event of loss, and the outcomes of non-compliance with associated rules
- There should be adequate separation of duties particularly between ordering and payment functions, and in the checking, validation and payment of each credit card bill
- There should be a full audit trail from ordering to payment of the bill. All payments for purchases should be supported by vouchers and receipts that should be attached to the credit card statement. All staff expenses must be evidenced by original receipts
- Payments for credit card transactions is made by direct debit from the Commission's bank account
- Usage of credit cards should be subject to review by the Chief Executive, who should maintain an independent record for review by internal auditors who should confirm compliance of these controls as part of their annual audits.

5. PAYMENTS

Payment authorisation

- 5.1 Authorisation to pay invoices may only be signed by the Chief Executive, Directors or Head of Service (Dedicated Mechanism).
- 5.2 Prior to authorisation, all invoices and goods received notes should be passed to the General Administrator to prepare the payment authorisation. This should be done as soon as possible to ensure that payments can be made promptly. The Finance/Administration Team must be informed immediately if there are queries delaying authorisation or if payment is to be withheld, giving the reasons for these.
- 5.3 On receipt of a valid invoice for payment, the General Administrator will link it with the purchase order and associated paperwork, check calculations and that the invoice value tallies with that of the purchase order. Any anomalies will be resolved with the person who ordered the purchase and/or the Senior Finance, Personnel and Corporate Affairs Officer and noted on the invoice. The invoice will then be stamped with the payment authorisation stencil and passed to the Chief Executive or Directors for signature. **(See Appendix 2 for Remote Working Procedures).**
- 5.4 The Commission is bound by The Prompt Payment Code, which is based upon the following principles:
 - The Commission will agree payment terms at the start of an arrangement and stick to them
 - The Commission will explain the payment procedures to suppliers
 - The Commission will pay bills in accordance with any contract agreed with the supplier, or as required by law, and
 - The Commission will tell suppliers without delay when an invoice is contested and settle quickly on receiving a satisfactory response.

- 5.5 The timing of payment should be stipulated in the contract agreement or in the general conditions governing terms of business. These conditions should then be observed. Where there is no contractual provision or other understanding or accepted practice governing the time of payment, the Commission will pay within five working days of receipt of goods and services, or on the presentation of a valid invoice or similar demand for payment, whichever is the later.

Payment method

- 5.6 Once the Chief Executive, Directors or Senior Finance, Personnel and Corporate Affairs Officer has authorised invoices for payment, they should be passed back to the General Administrator to prepare payment.
- 5.7 The Commission's preferred method of payment is by Bankers' Automated Clearing Services (BACS).
- 5.8 Authorisation levels on Danske District eBanking:
- General Administrator: Input
- Director (Finance, Personnel and Corporate Affairs) and Senior Finance, Personnel and Corporate Affairs Officer: Input and authorise
- Directors / Head of Service (Dedicated Mechanism) (2 required): Approve, however if the Director (Finance, Personnel and Corporate Affairs) has input then they cannot approve
- 5.9 The Chief Executive must approve any new signatory before the bank is notified.
- 5.10 Direct debit payment arrangements, when first established, or varied, must be approved by two authorised signatories. Thereafter, invoices showing direct debit payments should be authorised in the normal way.
- 5.11 BACS payments are made online through the Danske Bank website, using District eBanking.

6. SALARIES

General

- 6.1 The Commission is required to operate a PAYE system, and make monthly returns to the Inland Revenue with Real Time Information (RTI). All people working directly for the Commission, whether permanent or temporary, must provide a P45, or sign a P46 or student exemption certificate, or give reasons why they cannot. The Commission's payroll is managed and operated in-house.

Processing and approval

- 6.2 Around the middle of each month, Senior Finance, Personnel and Corporate Affairs Officer will prepare a spreadsheet detailing the payments to be made to each member of staff and Commissioner, which is drawn from personnel records. The salary payments must then be checked and approved by the Director (Finance, Personnel and Corporate Affairs) and the Chief Executive.
- 6.3 Once approved, salary payment details are entered into the payroll system by the General Administrator or the Senior Finance, Personnel and Corporate Affairs Officer to calculate net pay, tax and national insurance, pension contributions, union subscriptions, etc. Reports generated by the payroll system are then checked by the Senior Finance, Personnel and Corporate Affairs Officer or the Director (Finance, Personnel and Corporate Affairs) to verify that payment details have been entered accurately.
- 6.4 Once the necessary checks have been carried out, net pay and banking details for each member of staff are uploaded from the payroll system to the Danske Bank website using District eBanking online and payment authorised as a bulk BACS transaction.

Payment

- 6.5 Salaries will be paid directly into staff and Commissioners' bank accounts three working days before the end of each month – specific arrangements will be put in place for early payment of salaries in December, so that they are not delayed

by public holidays and staff leave – these arrangements will be at the discretion of the Chief Executive.

- 6.6 Payments to HM Revenue and Customs for tax and national insurance, the Cabinet Office for pension contributions, NIPSA for union subscriptions, South West Charitable Giving for payroll giving and Employers for Childcare for childcare vouchers will be made by BACS payment at the same time as salaries.

Pay scales

- 6.7 The pay scales for Commission staff are currently set within the Northern Ireland Civil Service (NICS) pay structures. Performance is appraised by line managers in respect of achievement of agreed objectives. Pay increases are paid in line with the pay award determined for the whole of the NICS.
- 6.8 Starting salaries for new staff are agreed by the Chief Executive taking into account the relevant NICS guidance. Starting pay on appointment will normally be the band minimum and shall be restricted by the maximum of the pay band and shall have regard to:
- Relevant skills and qualifications
 - The need to give individuals an opportunity to demonstrate that they can undertake the full range of duties
 - The desirability of avoiding the creation of anomalies between new and serving members of staff.
- 6.9 All permanent changes in terms of conditions for staff must be approved by the Commission and the NIO. Temporary changes must be approved by the Chief Executive.

Responsibilities of the Finance/Administration Team

- 6.10 The Finance/Administration Team is responsible for:
- Collecting all relevant information for amendments to the monthly payroll
 - Checking payroll reports to ensure that each member of staff and Commissioner is paid in accordance with approved terms and conditions

- Ensuring that bulk BACS payment instructions are uploaded to the bank accurately and timely, so that staff salaries are paid correctly
- To maintain and store all payroll records appropriately and in accordance with the General Data Protection Regulations 2016.

7. INCOME

Grant-in-aid

- 7.1 The Commission receives most of its income through grant-in-aid from the NIO. Grant-in-aid will normally be 'drawn down' to the Commission in monthly installments on the basis of need. The amount needed to be drawn down should be in accordance with the cash forecast spreadsheet submitted to the NIO on a monthly basis.
- 7.2 Care must be taken to allow sufficient time for the grant-in-aid to be paid into the Commission's bank account before funds are depleted and an overdraft occurs.
- 7.3 All applications for grant-in-aid are made by email to niofinance@nio.gov.uk using the Northern Ireland Office Daily Funding Request Form. The authorised signatories for grant-in-aid requests are either the Chief Executive or the Director (Finance, Personnel and Corporate Affairs). As an added safeguard requests for grant-in-aid will be sent from the email address of either the Chief Executive, the Director (Finance, Personnel and Corporate Affairs) or the Senior Finance, Personnel and Corporate Affairs Officer.

Cash received

- 7.4 Any other income (cash or cheque) will be banked by the Finance/Administration Team. Such income will be stored in a locked metal cabinet and lodgements will be made within five working days of receipt.
- 7.5 Such income includes items such as the following:
- Reimbursement of charges for personal usage of mobile telephones, etc
 - Charges to cover the costs of conferences and events
 - Reimbursement of travel expenses incurred by staff and Commissioners for undertaking work on behalf of trans-national organisations, such as the United Nations

- 7.6 It should be noted that all income generation requires approval from the NIO.

8. BANK ACCOUNT

- 8.1 The Commission's bank is:

Danske Bank
P.O. Box 183
Donegall Square West
Belfast
BT1 6JS

Account Name: Northern Ireland Human Rights Commission
Account No: 90052922
Sort Code: 95-07-97
IBAN: GB04 DABA 9507 9790 0529 22
BIC: DABAGB2B

- 8.2 Arrangements for banking must be suitably structured and represent value for money. The Commission use the same banking facilities as that of its sponsor department.
- 8.3 Adequate records must be maintained of payments and receipts.
- 8.4 Bank statements must be reconciled by the Senior Finance, Personnel and Corporate Affairs Officer with the Commission's accounting system within five days of receipt and any discrepancies brought to the attention of the Director (Finance, Personnel and Corporate Affairs) or the Chief Executive.

9. RECORD KEEPING AND CONTROLS

Records

- 9.1 Accounting records of all financial transactions will be kept and stored for a period of seven years. All records will be kept and stored (either in hard copy (if processed before the Commission moved to paperless systems) or electronically) for a period of seven years. Records for the current month will be kept in a secure fireproof safe and then scanned and saved electronically. Access is restricted to members of the Finance/Administration Team only.
- 9.2 The records to be retained include:
- Appropriate control accounts (eg bank statement and reconciliations)
 - Invoices, together with purchase orders, authorisations
 - Contracts, tender documentation and quotes
 - Payroll records.

Computer records and controls

- 9.3 The Commission's financial management system uses the following software packages:
- Sage 50 Accounts Professional
 - Sage 50 Payroll
 - Microsoft Excel spreadsheets (salary entitlements and monthly financial reports)
- 9.4 Entry of data to the computerised financial management system should be completed only by trained and authorised members of the Finance/Administration Team.
- 9.5 Restriction of access to computer data must be maintained. Degrees of access should be established – the Director (Finance, Personnel and Corporate Affairs) and the Senior Finance, Personnel and Corporate Affairs Officer should have access rights to create new suppliers on the accounting system and new staff on the payroll system.

- 9.6 Passwords must be implemented to prevent unauthorised access, both to the accounts and payroll systems and spreadsheets. Staff should be made aware of the need for keeping passwords secret. Passwords should have the following features:
- At least six characters, alphanumeric and upper and lower case, and not to be displayed on screen
 - Avoidance of passwords that have an association with the person using them
 - Regular changes in passwords (6-monthly)
- 9.7 A rigorous backup system must be maintained to ensure that master files can be reconstructed. Changes to files are backed up automatically on the Commission's server.
- 9.8 Data should be entered to the system daily and a housekeeping process applied on a monthly basis to ensure the completeness and accuracy of data entered.
- 9.9 The following data entry tasks are a standard part of the computerised accounting process:
- Entry of cash receipts and bank lodgements
 - Entry of purchase invoices for bills received by the Commission
 - Creation, authorisation and posting of journals
 - Entry of salary details
 - Entry of such other recurring journal and other entries as are required to facilitate the preparation of a monthly report on expenditure and to report the financial position of the Commission.
- 9.10 Data will be entered by the General Administrator.

Management controls and records

- 9.11 In addition to the transaction controls described in earlier sections of this manual, a controls process will be applied on a monthly basis to the data entered to ensure completeness and accuracy as follows:

- Completion of the bank reconciliation routine on the bank current account
 - Production and review of a monthly financial report. Where unusual variations occur in the expenditure for each nominal ledger item this should be investigated and explained or resolved. The report will also compare actual expenditure against the budget and differences examined.
- 9.12 The information described above will be collated on a monthly basis into a finance report, which will be reviewed by the Director (Finance, Personnel and Corporate Affairs). These reports should be used to prepare a report on finance performance for the Commission.

Fixed assets

- 9.13 The authorisation and purchase procedures for assets are as described in the Purchasing section of this manual (Section 3).

Fixed asset definition

- 9.14 A fixed asset can be defined as any material object that is purchased with the intention that it will be used over an extended period of time in the performance of the Commission's objectives.
- 9.15 The capitalisation of a purchase results in the expense being reflected as an increase in the assets of the organisation and not a cost in the income and expenditure analysis for the current month.

Fixed asset policy and capital expenditure

- 9.16 All other smaller asset purchases are to be expensed through the Profit and Loss account in the month of purchase
- 9.17 The Commission maintains a comprehensive register of its assets which are held for use on a continuous basis. This includes:
- Furniture and fittings
 - Office equipment

- Computer hardware
- Computer software.

The fixed asset register is currently maintained by the Senior Finance, Personnel and Corporate Affairs Officer.

- 9.18 The value of the assets on the register is included in the published annual accounts and is therefore subject to both internal and external audit.
- 9.19 The Finance/Administration Team undertakes a stock take of all assets on the register every February. A reconciliation is completed and any assets that have been lost or stolen should be written off in the period. (see below for information on the writing off of assets)

Indexation and purchase

- 9.20 The schedule of time periods over which fixed assets are to be depreciated/amortised are as follows:

Leasehold improvements	5 years (or the life of the lease, whichever is least)
Computer equipment	3 years
Fixtures, fittings & equipment	5 years
Intangible assets	5 years (or the life of the license/asset)

- 9.21 Leasehold improvement expenditure is capitalised at current costing using professional valuations. Valuations are carried out annually using indices compiled by the Office for National Statistics, and every third year by professional external valuers employed by the Land and Property Services (Valuations) in accordance with the Appraisal and Valuation Manual.
- 9.22 A fixed asset register is maintained which identifies the following:
- Date of purchase
 - Amount of purchase
 - Period of depreciation

- Current net book value (NBV)
- Depreciation to date
- Disposal date
- Disposal adjustment.

Disposal of fixed assets

- 9.23 The disposal of assets which are surplus to requirements shall be sold for best price, taking into account any costs of sale. High value assets shall be sold by auction or competitive tender (unless otherwise agreed by the NIO), and in accordance with Managing Public Money.
- 9.24 Any benefit derived from the sale of assets may normally be retained provided that the NIO and HM Treasury are content; the benefit is used to finance other capital spending; the NIO receives prior notification of individual sales; and the total sales in any financial year does not exceed a specified limit, which should be agreed in advance with the NIO.
- 9.25 Impaired assets (eg those that are broken and cannot be repaired economically) should be written off – written authority to dispose of assets with a NBV should be obtained from the Chief Executive.

Capital expenditure

- 9.26 Capital expenditure is the expense incurred by the Commission in the purchase of material items or other assets that are intended to be used by the Commission over an extended period of time, typically more than one financial year.
- 9.27 In considering commitment of resources and in evaluating the impact of resource allocation decisions, the Commission is required to carry out economic appraisals in accordance with HM Treasury Guidance 'Appraisal and Evaluation in Central Government' (the 'Green Book') for significant capital expenditure.
- 9.28 All purchases are subject to the procurement guidelines outlined in section 3.2 above. All capital expenditure must also follow the purchase order procedure set out in section 3.3 above.

Other records and controls

Incoming mail

- 9.29 All mail should be opened with two people present*. All mail should be date stamped and recorded in the Commission's correspondence database by a member of the Finance/Administration Team before distribution. Invoices are recorded in a separate part of the database for ease of reference. ***(See Appendix 2 for Remote Working Procedures).**
- 9.30 Incoming cheques/monies should be immediately recorded and passed to the Senior Finance, Personnel and Corporate Affairs Officer for action.

Outgoing mail

- 9.31 All outgoing mail should be recorded in the correspondence database by a member of the Finance/Administration Team.

10. BUDGET SETTING AND MONITORING

- 10.1 The NIO approves an annual budget for the Commission for each financial year. Each year, the Management Team will develop a business plan to show how the Commission will achieve its overarching strategic aims and objectives, which are set out in its three-year Strategic Plan, within the given budget. This draft business plan will then be sent to the Commission and the NIO for approval.
- 10.2 The business plan will set out budget allocations for nominal ledger summary headings (eg employment costs). Expected monthly expenditure of these allocations will then be profiled throughout the year. This will help track expenditure, with variations in actual expenditure against profiled expenditure used to indicate potential pressures and easements.
- 10.3 Financial performance will be reported to the Commission and the Management Team through a report prepared by the Senior Finance, Personnel and Corporate Affairs Officer. This will include commentary on significant variations from profile, forecast outturns for each budget heading and, where appropriate, action needed to ensure that underspends are used appropriately (or surrendered to the NIO) or potential overspends are managed away so that the Commission keeps within its overall budget.
- 10.4 Where pressures have arisen, or additional expenditure requirements emerge, the Commission may make in-year bids for further funding from the NIO. Such bids will not normally be considered until the second half of the financial year.

Annex A

Number	Date	Supplier	Code	Nominal heading	Details of Expenditure	Cost	Paid	Ordered by
HR0001.02	31/03/2020	Adobe creative cloud	5603	Other IT expenses	renewal fee for adobe creative cloud	£239.00	£239.42	Lorraine Hamill
HR0002.02	16/04/2020	Ben Connor	5308	casework	legal opinion re abortion rights	£3,600.00	£3,600.00	Lorraine Hamill
HR0003.02	24/04/2020	Heads Together	7603	Professional fees	recruitment fees	£3,825.00	£5,541.30	Lorraine Hamill
HR0004.02	28/05/2020	Ind helo	50	intangible assets	Browsecloud text help renewal fee 26052020-25052022	£2,234.40	£2,234.40	Lorraine Hamill
HR0005.02	26/04/2020	David Bundell	5308	casework	David bundell opinion on commissions powers	£2,400.00	£2,400.00	Lorraine Hamill
HR0006.02	11/05/2020	Jan Frazer	11	Leasehold	Asbestos survey	£300.00	£300.00	Lorraine Hamill
HR0007.02	15/05/2020	Aileen Harvey	5306	casework	new immigration regulations	£1,000.00	£1,000.00	Lorraine Hamill
HR0008.02	26/05/2020	NLA	5425	Press Clippings	renewal of NLA	£1,139.60	£1,367.52	Lorraine Hamill
HR0009.02	01/06/2020	Lyreco	7504	stationery	Large storage boxes for move to Alfred Street	£381.60	£1,004.88	Lorraine Hamill
HR0010.02	03/06/2020	Queens University Belfast	5422	Public Relations	short film on climate change	£10,000.00	£3,000.00	Lorraine Hamill
HR0011.02	04/06/2020	Calvert	5700	furniture and equipment	storage of photocopier pending move to Alfred street	£200.00	£216.00	Lorraine Hamill
HR0012.02	11/06/2020	BSC	5423	translation services	BSC interpreter for IMNI event 23/06/2020	£140.00	£140.00	Lorraine Hamill
HR0013.02	18/06/2020	David J	7508	Building, maintenance and equipment	bulk shredding when moving premises	£629.00	£442.30	Lorraine Hamill
HR0014.02	11/06/2020	avance recycling	7506	Building, maintenance and equipment	waste disposal for move	£480.00	£480.00	Lorraine Hamill
HR0015.02	23/06/2020	Clarity	7508	Building, maintenance and equipment	new cable laying costs for telephones in Alfred Street	£916.70		Lorraine Hamill
HR0016.02	25/06/2020	Bulfinch security	7508	Building, maintenance and equipment	removal of documents etc to storage unit pending move	£1,200.00	£1,200.00	Lorraine Hamill
HR0017.02	29/06/2020	B4U telephones	7502	Telephone costs	instal new phone system in Alfred Street	£100.00	£100.00	Lorraine Hamill
HR0018.02	09/07/2020	APPS	5424	Publications Produced	Production of Annual Report and Accounts	£1,307.90	£1,307.90	Lorraine Hamill
HR0019.02	27/07/2020	Sage	5603	Other IT expenses	additional user on sage - Jacqui	£198.40		Lorraine Hamill
HR0020.02	27/07/2020	Stephen McQuitty	7600	Legal Fees	Re JEGS process	£1,200.00	£1,200.00	Lorraine Hamill
HR0021.02	08/08/2020	Carman Courier	7501	Postage and delivery	Courier legal documents received by post to Les for review	£16.32	£16.32	David Russell
HR0022.02	13/08/2020	John Graham Construction	11	Leasehold	fitting out of new premises in Alfred Street	£402,054.16	£408,409.30	Lorraine Hamill
HR0023.02	14/08/2020	CDS	5424	Publications Produced	production of annual statement	£2,008.80		Lorraine Hamill
HR0024.02	18/08/2020	Reamans	7603	Professional fees	JEGS evaluation of 17 posts	£17,064.00	£17,064.00	Lorraine Hamill
HR0025.02	20/08/2020	Whitewise	7506	Building, maintenance and equipment	fitting glass at reception in new office	£384.00		Lorraine Hamill
HR0026.02	20/08/2020	Whitewise	7506	Building, maintenance and equipment	glass trolleys for new office	£6,460.00		Lorraine Hamill
HR0027.02	01/09/2020	Fiona Doherty QC	5306	casework	Gribben v UK government	£4,800.00		Lorraine Hamill
HR0028.02	03/09/2020	Carman Courier	7501	Postage and delivery	collection of surface from Helena Macormack	£24.00	£20.70	Lorraine Hamill
HR0029.02	07/09/2020	Amazoo	7506	Building, maintenance and equipment	attachments for surfaces for new commissioners	£50.97	£50.97	Lorraine Hamill
HR0030.02	07/09/2020	Workshop 11	30	office furniture and equipment	office furniture for new premises at alfred street	£80,390.90	£76,217.86	Lorraine Hamill
HR0031.02	08/09/2020	Marlin Ryan	7603	Professional fees	website business plan for development of same	£1,155.00	£1,155.00	Lorraine Hamill
HR0032.02	10/09/2020	Carman Courier	7501	Postage and delivery	pick up surface from Paul and deliver to Gary	£40.00	£36.32	Rebecca Magee
HR0033.02	11/09/2020	Whitewise	5603	Other IT expenses	new powerpoint and template for new address	£272.00		Claire Martin
HR0034.02	11/09/2020	Heads Together	7603	Professional fees	recruitment fees for policy and research post	£4,600.00	£2,842.20	Lorraine Hamill
HR0035.02	15/09/2020	Heads Together	7008	recruitment expenses	advertising costs for new pol & research officer SO	£605.76	£605.76	Lorraine Hamill
HR0036.02	18/09/2020	Carman Courier	7501	Postage and delivery	delivery of 3 surfaces to 3 new commissioners	£50.00	£43.74	Lorraine Hamill
HR0037.02	28/09/2020	Whitewise	5424	Publications Produced	Design of Annual Statement front cover	£276.00		Lorraine Hamill
HR0038.02	08/10/2020	Swan Midway	5421	External Events	Chairing the Annual Lecture November 2020	£300.00		Claire Martin
HR0039.02	12/10/2020	Johnston Houston	7603	Professional Fees	Survey for dilapidation costs North Street	£1,800.00		Lorraine Hamill
HR0040.02	15/10/2020	David Bundell	5306	Non recoverable Casework	Further legal opinion on access to abortion services	£1,800.00	£600.00	Lorraine Hamill
HR0041.02	15/10/2020	Revelon Homes	7603	Professional Fees	Induction programme for new Commissioners	£1,000.00	£1,037.57	Lorraine Hamill
HR0042.02	19/10/2020	Stephen Simmet - Garden Court Chambers	5306	Non recoverable Casework	Council's opinion re BHSC v RO & SM & DO3	£1,800.00	£1,800.00	Lorraine Hamill
HR0043.02	22/10/2020	My CSP	8206	Training: Staff	J McCintock - Pension Data and Interface training	£180.00		Lorraine Hamill
HR0044.02	05/11/2020	Carman Courier	7501	Postage and delivery	Courier court docs re mc to Les	£20.00	£13.37	Rebecca Magee
HR0045.02	10/11/2020	Lyreco	7504	office stationery	legal stationery	£372.80		Rebecca Magee
HR0046.02	12/11/2020	Carman Courier	7501	Postage and delivery	courier docs to Les	£20.00	£11.14	Rebecca Magee

NEW SUPPLIERS



NORTHERN
IRELAND
HUMAN
RIGHTS
COMMISSION

Supplier's Name: _____
Supplier's Address: _____

Telephone No: _____ **Fax No:** _____
E-mail _____

Bank Details: **Account Name:** _____
Bank: _____ **Sort Code:** _____
Account No: _____
IBAN: _____ **Swift Code:** _____

Procurement process: _____

**Details of expenditure
using Nominal Codes:** _____

New account requested by: _____

Authorised to be opened: _____

Date: _____

Account opened on SAGE by: _____

Date: _____

SUPPLIER AMENDMENT FORM



NORTHERN
IRELAND
HUMAN
RIGHTS
COMMISSION

Supplier's Name:

Details of Amendment:

**(ie Address, bank
details, change of name)**

Authorised to be amended:

Date:

Amended on SAGE by:

Date:

**CURRENT GOVERNMENT FRAMEWORK AGREEMENTS
FOR GOODS AND SERVICES**

Advertising/design and printing services

Building materials

Energy

Facilities management and security

Financial services

Fleet and maintenance

Furniture and flooring

Information communications technology

Office products

Personnel and recruitment services


Professional services

Transportation and storage services

Travel services

Waste/recycling management services

Annex E

NORTHERN IRELAND HUMAN RIGHTS COMMISSION														
Travel and Subsistence Claim Form														
 NORTHERN IRELAND HUMAN RIGHTS COMMISSION		Name:		A N Other		Car Reg No:		ABC 1234						
		Event:		Provide details of event		Return mileage from home/ place of work:		20						
				if applicable										
Date	Time		Details of Claim, including origin/destination of the journey and reason for it	No of miles travelled	Car Parking	Travel	Accommodation	Hospitality	Subsistence	Miscellaneous	Receipt No			
	Depart	Return												
01.12.15	8	12	NIHRC to Stormont and return	7										
01.12.15			Car parking		5						1			
05.12.15	8		NIHRC to Airport	7										
05.12.15			Accommodation - London				85				2			
06.12.15			Lunch - London						10		3			
06.12.15			Dinner at Airport - London						15		4			
06.12.15		6	Airport to Home	7										
06.12.15			Parking at Airport		15						5			
XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXX			
			Miles travelled	21										
			Total mileage @ 45p/mile	9.45										
			Sub- Totals	9.45	20	0	85	0	25	0				
									GRAND TOTAL	139.45				
Total to be returned: 139.45 Authorised by:			* I declare that the information given in this form is correct and accurate and that this cost was incurred as part of my involvement * I confirm that my motor insurance covers me for business travel using the car with the registration numbers stated above and that I * I understand that if the form is not completed correctly it will be returned to me and I am responsible for making amendments and returning to the Finance within the relevant timescales to ensure inclusion in salaries; * I have provided receipts as proof of this claim.											
			Signed:			A N Other			Date:			11.12.15		



NORTHERN
IRELAND
HUMAN
RIGHTS
COMMISSION

TERMS AND CONDITIONS FOR USE OF CREDIT CARDS

The following sets out the terms and conditions for use of credit cards within the Northern Ireland Human Rights Commission.

- Credit cards should not be used for personal expenditure – and any such use is a disciplinary offence
- Cards should only be used for cash withdrawals in exceptional circumstances, and all such transactions should be documented
- Cards should be kept in a safe place at all times – security of the credit card is the cardholder's responsibility
- Any loss or theft of a Commission credit card must be reported immediately to the Director (Finance, Personnel and Corporate Affairs) who will cancel the card with immediate effect. In the event that discovery of the loss or theft is outside company hours, the cardholder will inform the credit card company immediately (telephone 0370 850 2481) (if outside the United Kingdom, telephone 0044 2890 049201). Cardholders shall make themselves familiar with details of the credit card provider
- Expenditure incurred by credit cards will be subject to the same rules as shown under Section 3 'Purchasing' of the Commission's Financial Procedures – cardholders must make themselves familiar with the document
- There should be a full audit trail from ordering to payment of the bill. All payments for purchases should be supported by vouchers and receipts that should be attached to the credit card statement. All employee expenses must be evidenced by original receipts

- Credit cardholders shall submit their bills and associated receipts to the Corporate Services Team for checking, validation and payment. Cardholders shall not be responsible for both the ordering and payment functions, and the checking, validation and payment of each credit card bill
- Usage of credit cards should be subject to review by the Chief Executive, who should maintain an independent record for review by the internal audit service. Cardholders must comply with any spot checks or audit checks carried out in relation to Commission credit cards
- Non-compliance of rules in the use of credit cards will result in disciplinary action.

I have read and understood the terms and conditions of the card issued to me and agree to comply with the rules and guidelines issued to me.

Name of
Cardholder:

Card number:

Valid from:

Expiry date:

Signature: _____

Date: _____

List of Prescribed Persons

Northern Ireland Certification Officer for Trade Unions and Employers' Associations

Certification Office
10-16 Gordon Street
Belfast
BT1 2LG

Fraud, and other irregularities, relating to the financial affairs of trade unions and employers' associations.

Telephone 028 9023 7773

Director of the Criminal Cases Review Commission

5 St. Philip's Place
Birmingham
B3 2PW
Telephone 0121 232 0899

Actual or potential miscarriages of justice.

Civil Aviation Authority

Aviation House
Beehive Ringroad
Crawley
West Sussex
RH6 0YR

Compliance with the requirements of civil aviation legislation, including aviation safety.

Telephone 0330 022 1500

Commissioners of Customs and Excise

Custom House
Custom House Square
Belfast
BT1 3ET

Value added tax, insurance premium tax, excise duties and landfill tax.

Telephone 028 9056 2600

The import and export of prohibited or restricted goods.

Commissioners of the Inland Revenue

Beaufort House
31 Wellington Place
Belfast
BT1 6BJ

Telephone 0845 302 1469

Income tax, corporation tax, capital gains tax, petroleum revenue tax, inheritance tax, stamp duties, national insurance contributions, statutory maternity pay, statutory sick pay, tax credits, child benefits, collection of student loans and the enforcement of the national minimum wage.

Comptroller and Auditor General for Northern Ireland

Northern Ireland Audit Office
106 University Street
Belfast
BT7 1EU

Telephone 028 9025 1000

The proper conduct of public business, value for money, fraud and corruption in relation to the provision of centrally funded public services and health service bodies.

The proper conduct of public business, value for money, fraud and corruption in the Fire Authority for Northern Ireland.

Department of Agriculture, Environment and Rural Affairs

Dundonald House
Upper Newtownards Road
Belfast
BT4 3SB

Telephone 028 9052 4999/0300
200 7850

Acts or omissions which have an actual or potential effect on the flows in the rivers or on drainage of land.

Acts or omissions which have an adverse or potentially adverse effect on fish in the sea, inland fisheries, or on migratory salmon or trout.

Department for Communities

Causeway Exchange
1-7 Bedford Street
Belfast
BT2 7EG

Telephone 028 9082 9000

Urban regeneration, community and voluntary sector development, social security legislation, housing, social security benefits, pensions and child support

Department of Enterprise, Trade & Investment

Netherleigh
Massey Avenue
Belfast
BT4 2JP

Telephone 028 9052 9900

Fraud and other misconduct in relation to companies. Compliance with the requirements of consumer protection and fair trading legislation.

Department of Health, Social Services and Public Safety and auditors appointed by that Department

Health Services Audit Department of Health, Social Services and Public Safety The proper conduct of public business, value for money.

Castle Buildings
Stormont Estate
Belfast
BT4 3SJ

Telephone 028 9052 0500

Department for Infrastructure

Department 1, Co Ordination Unit
Clarence Court
10-18 Adelaide Street
Belfast
BT2 8GB

Road improvement schemes, transport initiatives, roads, public transport, waterways, active travel, road users, water and sewerage services, ports, planning, rivers and flooding

Telephone 028 9054 0540

Director of the Serious Fraud Office

2-4 Cockspur Street
London
SW1Y 5BS

Serious or complex fraud.

Telephone 020 7239 7272

The Financial Conduct Authority

FCA Head Office
12 Endeavour Square
London
E20 1JN

Regulate the financial services industry in the UK. Their aim is to protect consumers, ensure the industry remains stable and promote healthy competition between financial services providers.

Telephone 0800 111 6768

The Prudential Regulation Authority

Threadneedle Street
London
EC2R 8AH

Responsible for the prudential regulation and supervision of banks, building societies, credit unions, insurers and major investment firms. It sets standards and supervises financial institutions at the level of the individual firm.

Telephone 020 3461 4444

Food Standards Agency

10a -10c Clarendon Road
Belfast
BT1 3BG

Telephone 028 9041 7700

Matters which may affect the health of any member of the public in relation to the consumption of food and other matters concerning the protection of the interests of consumers in relation to food.

Health and Safety Executive for Northern Ireland

83 Ladas Drive
Belfast
BT6 9FR

Telephone 0800 0320 121

Matters which may affect the health or safety of any individual at work; matters which may affect the health or safety of any member of the public, arising out of or in connection with the activities of persons at work.

Health and Social Care Trusts**Belfast Health and Social Care Trust**

Trust Headquarters
A Floor
Belfast City Hospital
Lisburn Road
Belfast
BT9 7AB

Telephone 028 9504 0100

Matters relating to the provision of regulated care services.

Northern Health and Social Care Trust

Trust Headquarters
Bretten Hall
Antrim Area Hospital site
Bush Road
Antrim
BT41 2RL

Telephone 028 9442 4000

Matters relating to the provision of regulated care services.

Southern Health and Social Care Trust

Trust Headquarters
Southern College of Nursing
Craigavon Area Hospital
68 Lurgan Road
Portadown
BT63 5QQ

Telephone 028 3833 4444

Matters relating to the provision of regulated care services.

South Eastern Health and Social Care Trust

Trust Headquarters
Ulster Hospital
Upper Newtownards Rd
Dundonald
BT16 1RH

Matters relating to the provision of regulated care services.

Telephone 028 9055 3100

Western Health and Social Care Trust

Trust Headquarters
MDEC Building
Altnagelvin Area Hospital site
Glenshane Road
Londonderry
BT47 6SB

Matters relating to the provision of regulated care services.

Telephone 028 7134 5171

Information Commissioner Officer

14 Cromac Place
Belfast
BT7 2JB

Compliance with the requirements of legislation relating to data protection and to freedom of information.

Telephone 028 9027 8757

Local government auditors appointed by the Department of the Environment

Room 56
City Hall
Belfast
BT1 5GS

The proper conduct of public business, value for money, fraud and corruption in district councils, the Northern Ireland Housing Executive, the Northern Ireland Local Government Officers' Superannuation Committee and the Local Government Staff Commission for Northern Ireland.

Telephone 028 9027 0254

Northern Ireland Authority for Utility Regulation (NIAUR)

Queen's House
14 Queen Street
Belfast
BT1 6ED

The generation, transmission, distribution and supply of electricity, and activities ancillary to these matters.

Telephone 028 9031 1575

The conveyance, storage and supply of gas through pipes, and activities ancillary to these matters.

Northern Ireland District Councils

Individual Council numbers listed in
The Phone Book

Matters which may affect the health or safety of any individual at work; matters, which may affect the health or safety of any member of the public, arising out of or in connection with the activities of persons at work.

Compliance with the requirements of consumer safety legislation.

Northern Ireland Social Care Council

7th Floor
Millennium House
19-25 Great Victoria Street
Belfast
BT2 7AQ

Matters relating to the registration of social care workers under the health and Personal Social Services Act (Northern Ireland) 2001.

Telephone 028 9536 2600

The Pensions Regulator

Napier House
Trafalgar Place
Brighton
BN1 4DW

Matters relating to occupational pension schemes and other private pension arrangements.

Telephone 0845 600 1011

The Competition and Markets Authority

Competition and Markets Authority
The Cabot
25 Cabot Square
London
E14 4QZ

Matters relating to the promotion of competition for the benefit of consumers, both within and outside the UK.

Telephone 020 3738 6000

Consumer Council for Northern Ireland

The Consumer Council
Floor 3, Seatem House
28-32 Alfred Street
Belfast
BT2 8EN

Matters concerning the sale of goods or the supply of services which adversely affect the interests of consumers.

Telephone 028 9025 1600

Register of Credit Unions and Industrial and Provident Societies for Northern Ireland (Department for the Economy maintains this register)

Department for the Economy
Netherleigh
Massey Avenue
Belfast
BT4 2JP

The operation of credit unions and industrial and provident societies.

Telephone 028 9052 9900

The Competent authority under Part IV of the Financial Services Act 2000

The listing of securities on a stock exchange; prospectuses on offers of transferable securities to the public.

The Loughs Agency

Loughs Agency Headquarters
22 Victoria Road
Londonderry
BT47 2AB

Acts or omissions which have an adverse or potentially adverse effect on inland fisheries or on migratory salmon or trout.

Telephone 028 7134 2100

The Office of Communications (OFCOM)

2nd Floor
Landmark House
Gasworks
Ormeau Road
Belfast
BT7 2JD

The provision and use of telecommunications systems, services and apparatus.

Telephone 028 9041 7500

HM Treasury

1 Horse Guards Road
London
SW1A 2HQ

The carrying on of insurance business.

Telephone 0845 301 7999

Remote Working Procedures

Invoice Approval

1. On receipt of a valid invoice for payment, the General Administrator will link it with the purchase order and associated paperwork, check calculations and that the invoice value tallies with that of the purchase order. Any anomalies will be resolved with the person who ordered the purchase and/or the Senior Finance, Personnel and Corporate Affairs Officer and noted on the invoice.
2. During remote working the General Administrator will forward a copy of all invoices due for payment to the Senior Finance, Personnel and Corporate Affairs Officer for approval.
3. The Senior Finance, Personnel and Corporate Affairs Officer will check and approve invoices and return by email to the General Administrator.
4. The General Administrator will then forward the invoices along with approval to the Director (Finance, Personnel and Corporate Affairs) and the Chief Executive, or another Director or the Head of Service (Dedicated Mechanism) who will then authorise payment on Danske online – District eBanking.
5. Payments must be authorised by two managers to be processed by Danske Bank.
6. Copies of all approval emails are retained by the General Administrator along with digital copies of invoices.

Incoming Mail

1. During remote working mail is being redirected to the General Administrator.
2. The General Administrator opens the mail and scans copies to the shared drive and forwards any documents to the intended recipient.
3. Hard copies maintained by the General Administrator and will be confidentially shredded on return to office based working.

4. All mail will be recorded in the Commission's correspondence database by a member of the Finance/Administration Team. Invoices are recorded in a separate part of the database for ease of reference.

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