

20. PAYROLL ADMINISTRATION

20.1 HEAD OF FINANCE RESPONSIBILITIES

The Head of Finance shall be responsible for establishing effective, efficient, economical and secure arrangements for the proper, timeous payment of all emoluments to employees or former employees of the Council and for due proper accounting of all deductions to the proper authorities to whom deductions must be forwarded within laid down timescales.

20.2 PAYMENT OF SALARIES AND WAGES

The payment of all salaries, wages, compensation and other emoluments to all employees or former employees of the Council shall be made by the Head of Finance or under arrangements approved and controlled by them.

20.3 CHIEF OFFICERS' RESPONSIBILITIES

Each Chief Officer, as determined by the Head of Finance, shall keep records of all matters affecting the payment of such emoluments and in particular:

- a appointments, promotions, resignations, dismissals, suspensions, secondments and transfers;
- b absences from duty for sickness, holidays or other reason;
- c changes in remuneration, other than normal increments and pay awards and agreements of general application; and
- d information necessary to maintain records of service.

Each Chief Officer shall fully observe all directions and advice in respect of payroll administration issued by the Head of Finance on any matter affecting or potentially affecting the payment of any emolument.

20.4 FORM OF PAY DOCUMENTS

All time records or other pay documents shall be in a form prescribed or approved by the Head of Finance and shall be certified by or on behalf of the Chief Officer. In this respect the Head of Finance shall maintain a register of officers authorised to raise and/or sign official documentation. The register must be reviewed annually and must be made available for inspection by Internal and External Audit staff at all times.

This register will contain the following:

- The employee's name
- The designation of the employee
- The limits to authority of the signatory
- A sample of the authorised signatory's initials
- A specimen signature

The limits to authority of each signatory should be reviewed and agreed by the relevant Chief Officer to ascertain reasonableness and consistency.

ANGUS COUNCIL FINANCIAL REGULATIONS

Any additions, deletions and other changes to this register must be immediately notified by the Designated Officer to the Payroll Manager within the Finance Division. A proforma for this purpose is available on request from the Payroll Manager via the contact noted at the end of this section.

For the purposes outlined above, Designated Officer is defined at paragraph [1.10](#).

**For clarification or any queries in respect of this section please contact
Gillian Woodcock on extension 6170**