

9 Financial Management

9.1 Day to day financial management

To help ensure the effective delivery of policing services and to enable the Chief Constable to have impartial direction and control of all constables and staff within their force, the Chief Constable should have day to day responsibility for financial management of the force within the framework of the agreed budget allocation and levels of authorisation issue by the PCC.

The Chief Constable must ensure that the financial management of their allocated budget remains consistent with the objectives and conditions set by the PCC. The Chief Constable will discharge this through the Police Force Chief Finance Officer who will lead for the force on financial management.

When the Chief Constable intends to make a significant change of policy or seeks to move significant sums of their budget then the approval of the PCC should be sought. Full details should be set out in locally agreed financial regulations.

9.2 Asset management

The PCC may own and fund police assets regardless of whether they are used by the PCC, by the force or by both bodies. However, with consent from the PCC, the Chief Constable can acquire assets (other than land or buildings) and this should be set out in the Scheme of Governance.

The Chief Constable is responsible for the direction and control of the force and should therefore have day-to-day management of all assets used by the force. The accounting for assets should comply with the requirements of the Code of Practice on Local Authority Accounting in the United Kingdom as set out in the financial reporting framework in section 2.2.3 of this document.

As set out in sections 8.1 and 8.2 of this document, the PCC should consult the Chief Constable in planning the budget and developing a medium term financial strategy. Both these processes should involve a full assessment of the assets required to meet operational requirements, including in terms of human resources, infrastructure, land, property and equipment.

In respect of the Combined Authority Mayor for Manchester, aside from the assets owned by the Chief Constable, the Combined Authority is the legal owner of police assets. However, SI 2017/470² sets out that all decisions in relation to such assets must be made by the Mayor. This includes assets transferred from the former PCC to the Combined Authority in 2017, as well as assets which are acquired after the Mayor began to exercise PCC functions, and which relate to those functions. Existing police assets and those acquired after the Mayor began to exercise PCC functions should be clearly labelled as

² The Greater Manchester (Transfer of Police and Crime Commissioner Functions to the Mayor) Order 2017