

# CS039 - Pay, Entitlements & Benefits Policy and Procedure

## MONITORING FORM

Department	Corporate Services
Department Director	Sarah Bickerstaff
This policy is applicable to	All employees and Board members
Author	Sarah Bickerstaff
Original Version approved by & date	28 September 2016
Date of last review	1 August 2019
Version number	2
Date of minor modification	n/a
Period of Review	3 years
Date of next review	August 2022
Internal /external consultees (if required).	All employees and Board members

## **1. INTRODUCTION**

### **Who the Policy Affects**

1.1 This policy is aimed at people who are:

- Members of our Governing Body and of the governing body of any of our subsidiaries
- Everyone who works for us or any of our subsidiaries

1.2 For the remainder of this policy the above will be referred to as “our people.”

### **About This Policy**

1.3 We are a Registered Social Landlord (RSL) and a Scottish Charity. We are part of a sector that has a strong reputation for integrity and accountability to the people we exist to help and to our Regulators. We must ensure that the organisation upholds its reputation and that of the sector. Our people cannot benefit inappropriately from their connection with the organisation.

1.4 This policy describes the entitlements, payments or benefits that our people are able to receive. It also describes what is not permitted and the arrangements that we have in place to ensure that the requirements of this policy are observed.

1.5 The Scottish Housing Regulator (SHR) requires us to have a policy that sets out what payments and benefits we permit and to ensure that these arrangements demonstrate transparency, honesty and propriety. We must ensure there is no justifiable public perception of impropriety.

1.6 As we are a Scottish Charity, all of our Governing Body Members must also ensure that they comply with the Office of the Scottish Charity Regulator (OSCR) guidance to Charity Trustees and charity legislation.

1.7 This Policy is intended to be a practical document that supports us in meeting all of the above requirements, ensuring that none of our people benefits improperly or inappropriately from their involvement with us, but also that they are not unfairly disadvantaged. We expect our people to act in good faith, and in applying the terms of the policy we will always take this into account.

1.8 As someone who is affected by this policy, you are personally responsible for ensuring that you are familiar with and comply with its terms.

### **What this policy covers**

1.10 This policy covers:

- Managing your interests
  - Registering and declaring interests
  - Entitlements, payments and benefits
- People connected to you

- Who else should you consider when declaring interests?
- What should you consider?
- Use of Weslo's contractors and suppliers

### **Other relevant policies**

- 1.11 The Code of Conduct is linked to this policy. Failure to comply with the terms of this policy will be regarded as a breach of the Code of Conduct.
- 1.12 You are also required to be familiar with and observe the terms of our Anti-Fraud policy (link to policy: [Anti-Fraud Policy](#)) We prohibit any attempt to induce the organisation or our people to offer preferential services or business terms and we will at all times comply with the Bribery Act 2010.
- 1.13 Our policies relating to the following are also relevant to this document and must be complied with at all times:
- Allocations (link to policy: [Allocations Policy](#))
  - Rechargeable Repairs Policy (link to policy: [Rechargeable Repairs Policy](#))
  - Adaptations Policy (link to policy: [Adaptations Policy](#))
  - Tendering of Goods and Services [Financial Procedures] (link to policy: [Tendering of Goods and Services](#))
  - Training & Development (link to policy: [Training Policy](#))
  - Expenses (link to policy: [Travel and Expenses Policy](#))
  - Recruitment and Selection (link to policy: [Recruitment and Selection Policy](#))
  - Disposal of Assets (link to policy: [Disposal of Asset Policy](#))
  - Tenant Allowances (link to policy: [Tenant Allowances Policy](#))

Please note that this list is not exhaustive and you are required to comply with all of our policies and procedures.

## **2. MANAGING YOUR INTERESTS**

### **Registering and Declaring Interests**

- 2.1 In order to protect Weslo's reputation and demonstrate that we conduct our affairs with openness, honesty and integrity, a register of interests is maintained by the company [Corporate Services Team]. You must record in this register any interests that you or someone you are connected with has which are relevant to the business [Section 3]. You will be required to confirm annually that your entry is accurate and up to date.
- 2.2 Where you have an interest in any matter that is being discussed or considered at a meeting, you must declare your interest and play no part in the discussion; you must consider withdrawing from any part of a meeting where the interest arises.
- 2.3 The Code of Conduct also contains a section on declaring interests that you should comply with at all times.
- 2.4 An annual report will be made available to the Board on the entitlements, payments and benefits that have been recorded in the register.

## **Entitlements, Payments and Benefits**

- 2.5 Many of the interests you will be required to declare can be classed as entitlements or benefits.
- 2.6 As one of our people, you potentially could be offered benefits over and above those to which you are contractually entitled, such as gifts or hospitality from external parties. Such offers would be as a direct result of you being employed by Weslo, or appointed to the Board, and therefore benefits cannot always be accepted. Weslo requires that any such offers are managed and recorded carefully to ensure the highest levels of probity. Our people should not benefit, or be seen to benefit, inappropriately from their involvement with the company.
- 2.7 Apart from payments that staff are entitled to by contract, statute or other agreement [e.g. salary expenses] Weslo will only make a payment to, or accept a payment from, someone affected by this policy in exceptional circumstances. Appendix 1 explains the payments Weslo can and cannot make in more detail.
- 2.8 As we contribute to the economy in the area we work in and as we have commercial and business relationships with many different companies, contractors, suppliers and service providers, you must ensure that Weslo is fully aware of any connection that you or someone close to you has with any of these businesses or organisations [see section 3].
- 2.9 Some entitlements, payments and benefits can never be permitted, and others have additional requirements or conditions that must be met before Weslo can permit them.
- 2.10 Appendix 1 lists the entitlements that fall under this policy and states:
- Which could be permitted by Weslo
  - Which will never be permitted by Weslo
  - Which you are required to declare in the register of interests
  - Any other further requirements Weslo has before permitting

## **3. PEOPLE CONNECTED TO YOU**

### **Who else you should consider when declaring interests**

- 3.1 Someone 'closely connected' to you includes family member and persons who might reasonably be regarded as similar to family member even where there is no relationship by birth or law.
- 3.2 As well as considering your own actions, you must be aware of the potential risk created by the actions of people to whom you are closely connected. Who you

should consider, and our expectations of you to identify and declare such actions are outlined in Table A below.

**Table A**

Group	Required Response
<p><b>1. Members of your household</b></p> <p>This includes:</p> <ul style="list-style-type: none"> <li>• Anyone who normally lives as part of your household (whether related to you or otherwise)</li> <li>• Those who are part of your household but work or study away from home</li> </ul>	<p>We expect you to be aware of and declare any relevant actions of all people in your household. You must take steps to identify, declare and manage these.</p>
<p><b>2. Partner, Relatives and friends</b></p> <p>This includes:</p> <ul style="list-style-type: none"> <li>• Your partner (if not part of household)</li> <li>• Your relatives and their partners</li> <li>• Your partner's close relatives (i.e. parent, child, brother or sister)</li> <li>• Your close friends</li> <li>• Anyone you are dependent upon or who is dependent upon you</li> <li>• Acquaintances (such as neighbours, someone you know socially or business contacts/associates)</li> </ul>	<p>Where you have a close connection and are in regular contact with anyone within this group, we expect you to be aware of and declare any relevant actions. Under these circumstances, you must take steps to identify, declare and manage these actions.</p> <p>Where you do not have a close connection and regular contact with someone in this group, we do not expect you to be aware of or to go to unreasonable lengths to identify any relevant actions. However, if you happen to become aware of relevant actions by such individuals, then these should be declared and managed as soon as possible.</p>

**What you need to consider**

3.3 The following are the relevant actions/involvement by those to whom you are closely connected that you should consider, declare and manage as per our expectations outlined in Table A:

- A significant interest in a company or supplier that Weslo does business with. A significant interest means ownership (whole or part) or a substantial shareholding in a business that distributes profits but does not include where an individual has shares in large companies such as banks, utility companies

or national corporations, i.e. where owning shares would not give the individual any significant influence over the activities of that organisation

- Where the individual may benefit financially from a company Weslo does business with
- Involvement in the management of any company or supplier that Weslo does business with
- Involvement in tendering for or management of any contract for the provision of goods and services to Weslo
- Application for employment with Weslo
- Application to join Weslo's Board or its subsidiary
- Application to be a tenant or landlord
- If they are an existing tenant or landlord of Weslo

#### **4. USE OF OUR CONTRACTORS AND SUPPLIERS**

- 4.1 In order to help us maintain our excellent reputation, where possible you should avoid using the organisation's contractors/suppliers for your own personal purposes. We have made a list available to all of our people which outlines the contractors and suppliers that fall under the terms of this policy. This is included at Appendix B
- 4.2 We recognise that there could be certain circumstances where it might not be possible for you to avoid the use of all the contractors/suppliers on this list, such as where market conditions in your local area make it difficult to obtain a reasonable selection of potential contractors or suppliers. Under such circumstances you could be permitted to use those contractors/suppliers outlined at Appendix B, provided you are able to demonstrate that you received no preferential treatment in terms of price, quality or any other aspect of service delivery due to your involvement with us.
- 4.3 Approval to use those contractors listed at Appendix B is at the discretion of the approving officer (in accordance with our scheme of delegation). In order to be granted approval, you will be required to demonstrate that there is no reasonable alternative contractor/supplier providing the service required in your local area, and that you will receive no preferential treatment in terms of service or cost (which you will be required to demonstrate through quotations and receipts)
- 4.4 If you are looking to purchase goods or services from any contractor/supplier on this list then you must make a declaration in the register outlining:
- That you have received approval from the appropriate approving officer prior to the commencement of works
  - That you received no preferential treatment in terms of service or cost (which you will be required to demonstrate through quotations and receipts).
  - Where you inadvertently use a contractor on the list at Appendix B in an emergency situation, you must notify the Chief Executive as quickly as possible thereafter and enter an appropriate declaration in the register.
- 4.5 Any contractor/supplier not included on the list at Appendix B can be used without the need for any declaration/further action. Appendix B represents the

majority of the contractors/suppliers that we use, but does not include any of our contractors/suppliers that:

- Only provide services of a small value (e.g. local window cleaners or sandwich shops) or
- Have such a large national or local standing that no favour could ever realistically be gained (e.g. utilities, BT, banks or national chains)

4.6 Guidance for approving officer: The approving officer will have an appropriate level of seniority, in accordance with our scheme of delegation. In making your decision you should consider the level of potential reputational risk or any potential conflicts of interest that may arise by granting approval and, if granting approval, consider the steps required to mitigate against future conflicts of interest, such as ensuring that the individual is not involved in any transactions with or decisions about the contractor/supplier in question on behalf of the organisation. You should maintain a clear audit trail of every approval to use any of our contractors listed at Appendix B. The total number of our people to use contractors and suppliers, including the reasons for approval, and confirmation that no advantage was gained due to an individual's role within the organisation should be formally reported annually to our Governing Body.

## **5. PROCEDURE**

5.1 Any purchase [Over £10] that makes use of a Weslo discount must be authorised in advance of the purchase being made. Approval to use those contractors listed is at the discretion of the Line manager and/or Operations Director as specified below.

The 'Personal Use Form' (Appendix 3) must be used for purchases, or company vehicle personal use and be authorised at the appropriate level. [Appendix 2 demonstrates the process and authorisation levels using a flowchart]

- A 'Personal Use Form' must be completed for all purchases or when the company vehicle is being used for personal use.
- A 'Personal Use Form' must be authorised before any purchases are made [except where the value is £10 or less].
- Receipts and invoices must be provided in all cases.
- Completed 'Personal Use Form' must be sent to the Corporate Services Team for recording, retention and reporting
- The Staff Purchases Register will be reviewed on a quarterly basis by the Finance Director and presented to the Board annually.

### **Ordering**

5.2 All orders and purchases must be made directly with the supplier.

## **6. REVIEW**

Rules require the Board to set our Policy entitlements, payments and benefits and keep it under review. This policy has been approved by our Board and is consistent with the requirements of our Code of Conducts for Board Members and staff.

## APPENDIX 1

### Appendix A – Entitlements, Payment and Benefits

<b>Human Resources and Recruitment</b>		
	<b>Can this be permitted?</b>	<b>Further action necessary before this will be permitted</b>
<p>All entitlements arising from your contract of employment with us, including (but not restricted to):</p> <ul style="list-style-type: none"> <li>• Payment of salary to staff</li> <li>• Access to salary advances where specified in the employment contract</li> <li>• Pension and/ or health care cash plan provided as part of the remuneration package</li> <li>• Childcare vouchers in accordance with the policy/procedure</li> <li>• Performance related pay or bonus award in accordance with contractual terms</li> <li>• Books and equipment in connection with employment or training in accordance with agreed policies and/ or contractual terms</li> <li>• Reimbursement of professional fees</li> </ul>	Yes	Any entitlement in the terms of your contract is always permitted without the need to record in the register of interests. There are Finance and Human Resources processes in place for this purpose.
Payment to a member of the governing body for their role as a governing body member, in accordance with the terms of their appointment letter	Yes	WHM pay the Chair of the WHM Board and RNC Chair plus three Executive Directors. This is permitted in accordance with the conditions set out in Section 67(3) of the Chair and Trustees Investment (Scotland) Act 2005.

<b>Human Resources and Recruitment</b>		
	<b>Can this be permitted?</b>	<b>Further action necessary before this will be permitted</b>
<p>All payments made in accordance with the terms of our expenses policy including:</p> <ul style="list-style-type: none"> <li>• payment of permitted out of pocket expenses</li> <li>• Reimbursement of travel costs including car mileage rates</li> <li>•</li> </ul>	Yes	Entitlements in connection with your role as one of our people are set out in our expenses policy are always permitted and do not need to be declared provided claims are made in accordance with our procedures.
Payment to a member of the Board in connection with their role in accordance with the terms of the letter of appointment.	Yes	The Board would have to resolve that payment would be appropriate before any payments could be made.
Provision of a loan by the company to a member of staff	No in almost all cases	This is not permitted unless in connection with the contractual terms of employment or the payment for materials, goods or services [provided the repayment period is 10 months or less]. We cannot make any other loans to individuals.

<b>Human Resources and Recruitment</b>		
	<b>Can this be permitted?</b>	<b>Further action necessary before this will be permitted</b>
Redundancy Policy or Voluntary Severance payment to members of staff	Yes	<p>We can make redundancy payments to employees in line with the terms of their contract (policy) or we can make a voluntary severance payment to employees which is outside the terms of their contract provided:</p> <ul style="list-style-type: none"> <li>• It arises directly from a decision to terminate the employee's contract of employment</li> <li>• Payment is approved by the Board in accordance with the Board Delegations paper</li> <li>• That the total sum of the non-contractual payment and benefit does not exceed, in the opinion of our employment advisor, the total cost of a successful application by the employee to a Court or Tribunal</li> <li>• Payment does not exceed one year's salary for the employee</li> <li>• That this payment is instead of (rather than in addition to) any redundancy payment</li> <li>• That when a severance payment is accompanied by a settlement agreement the RSL does not use this to limit public accountability or whistleblowing. Weslo will take professional legal advice before entering into a settlement agreement.</li> </ul>

		<ul style="list-style-type: none"><li>• All severance payments and/or settlement agreements are considered a notifiable event by the SHR</li></ul>
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<b>Human Resources and Recruitment</b>		
	<b>Can this be permitted?</b>	<b>Further action necessary before this will be permitted</b>
An offer of employment (temporary or permanent) to someone who is closely connected to a member of staff	Yes	This is permitted as long as: <ul style="list-style-type: none"> <li>• There has been an open recruitment exercise in accordance with Weslo policy that the employee [who is the close connection] has not played any part in and</li> <li>• The employee has no direct or indirect line management or supervision responsibility and</li> <li>• The offer of employment complies with our policy and is approved by the Human Resources Director</li> <li>• The employee records their connection to the successful applicant in the register within five days of their acceptance of the offer</li> </ul>
The offer of employment to someone who is, or who has been in the last twelve months, a member of our Board or anyone who is related to a member of the Board.	No in almost all cases	Board members are not permitted to be offered employment as outlined. However, anyone who is related to a Board member may be offered employment provided they have been selected in accordance with the Recruitment and Selection Policy and the Board member has not been involved in the process.
Appointment of a member of staff to the Board [with the exception of Executive Directors]	No	This cannot be permitted in accordance with the Rules of the company
Nominations to join the Board from people who are connected to a serving member.	Discuss	

<b>Our people as tenants or service users</b>		
	<b>Can this be permitted?</b>	<b>Further action necessary before this will be permitted</b>
The offer of a tenancy or lease property to a member of staff or someone who is closely connected to them	Yes	This can be permitted as long as: <ul style="list-style-type: none"> <li>• it is in accordance with our allocations policy and</li> <li>• neither the applicant or anyone connected to the applicant is involved in any way or in any part in the allocations process and</li> <li>• The offer is approved by the Board in advance and</li> <li>• The tenancy is recorded in the register of interests within five days of the tenancy commencing</li> </ul>
Where one of our people(or someone connected to one of our people) is a tenant and received a repair, improvement or adaptation to their home	Yes	<b>Repairs</b> carried out in accordance with our policy do not need to be recorded <b>Adaptations</b> must comply with our policy and be approved by the Operations Director. The adaptation should be recorded in the register of interests within five days of approval. <b>Improvements</b> must be carried out as part of an approved programme and in accordance with our policy. The person affected should declare their interest if/ when the work is being discussed and the improvement recorded in the register of interests within five days of completion (Improvements means individual property improvements where these are not included in general replacement and upgrading programmes.)

**Our people as tenants or service users**

	<b>Can this be permitted?</b>	<b>Further action necessary before this will be permitted</b>
When a member of staff (or someone connected to a member of staff) is a tenant and receives a payment of a decoration allowance, tenant award/ incentive as part of an agreed scheme or prize.	Yes	<p><b>Payment of decoration allowances or incentive/ reward payments</b> must be made in accordance with our policies and procedures and recorded in the register within five days of receipt.</p> <p><b>Prizes or awards</b> in competitions open to all tenants in the same community (e.g. garden competitions) can only be given if the selection process for giving the award/ prize has been carried out by someone who is independent. Receipt of the award and the circumstances surrounding it must be recorded in the register within five days of receipt.</p>

<b>Training and Events</b>		
	<b>Can this be permitted?</b>	<b>Further action necessary before this will be permitted</b>
Attendance at training events or seminars (e.g. CIH Conferences) or opening/similar events hosted by other RSLs.	Yes	There is no requirement to declare and record in the register of interests
Weslo paying for accommodation in connection with attendance at relevant conferences or events that you are attending on behalf of or in connection with your role with Weslo.	Yes	Accommodation that is part of a conference or training package does not need to be recorded in the register, but attendance will be recorded on the relevant individual training plan. Residential conferences are important in ensuring that our staff has the necessary skills, knowledge and experience to make an effective contribution to our activities.

<b>Training and Events</b>		
	<b>Can this be permitted?</b>	<b>Further action necessary before this will be permitted</b>
Attendance by you at events to mark awards, achievements or other significant milestones relevant to our business.	Yes (where not exceeding £500 per head)	<p>The Board must approve attendance prior, and will only do so if:</p> <ul style="list-style-type: none"> <li>• Weslo or a member of staff has been nominated for an award; or</li> <li>• Attendance is in recognition of achievement or in pursuit of appropriate business development; or</li> <li>• Weslo can demonstrate that attendance of participation is directly related to furthering our aims and objectives</li> </ul> <p>Where we ask you to represent Weslo at such an event, this should be recorded in the register along with any associated costs (including travel, accommodation and the costs of attendance at the event) within five days of attendance.</p> <p>The total cost should not exceed £500 per person and Weslo will make all arrangements in advance.</p> <p>Where costs would exceed £500 staff will not be permitted to attend unless there is a clear, viable business case for attending. In such a case, specific approval from the Board would be required.</p>

<b>Gifts and Hospitality</b>		
	<b>Can this be permitted?</b>	<b>Further action necessary before this will be permitted</b>
Gifts received from tenants and external sources	Yes (not exceeding £25)	<p>Small gifts (e.g. a box of chocolates, pens, folders, paperweights) can be accepted if:</p> <ul style="list-style-type: none"> <li>• The value does not exceed £25</li> <li>• You do not receive more than one such gift from the same source in a 12 month period</li> <li>• You record receipt of the gift in the register</li> </ul> <p>You should not normally accept other gifts and should decline any gifts with a value of more than £25 unless to do so would cause offence or otherwise damage our reputation. In these cases you must:</p> <ul style="list-style-type: none"> <li>• Advise the donor that the gift will be donated to charity or will form part of our annual charity fundraising activities</li> </ul> <p>Record the gift and the action taken in the register within 5 days</p>
Gifts given from Weslo to a member of staff or received by a member of staff from external sources to mark special occasions	Yes but at an appropriate value decided by the Executive Team. The retirement gift is £100.	<p>Gifts from Weslo to members of staff can be permitted in cases where it is to mark a special occasion or significant event including:</p> <ul style="list-style-type: none"> <li>• Family event (marriage, milestone birthday, birth of a child)</li> <li>• Retirement</li> <li>• Leaving the company</li> </ul> <p>This must be recorded in the relevant register.</p>

<b>Gifts and Hospitality</b>		
	<b>Can this be permitted?</b>	<b>Further action necessary before this will be permitted</b>
		Please note that this does not include collections by members of staff using their own personal funds to mark special occasions. These are always permitted with no requirement to declare.

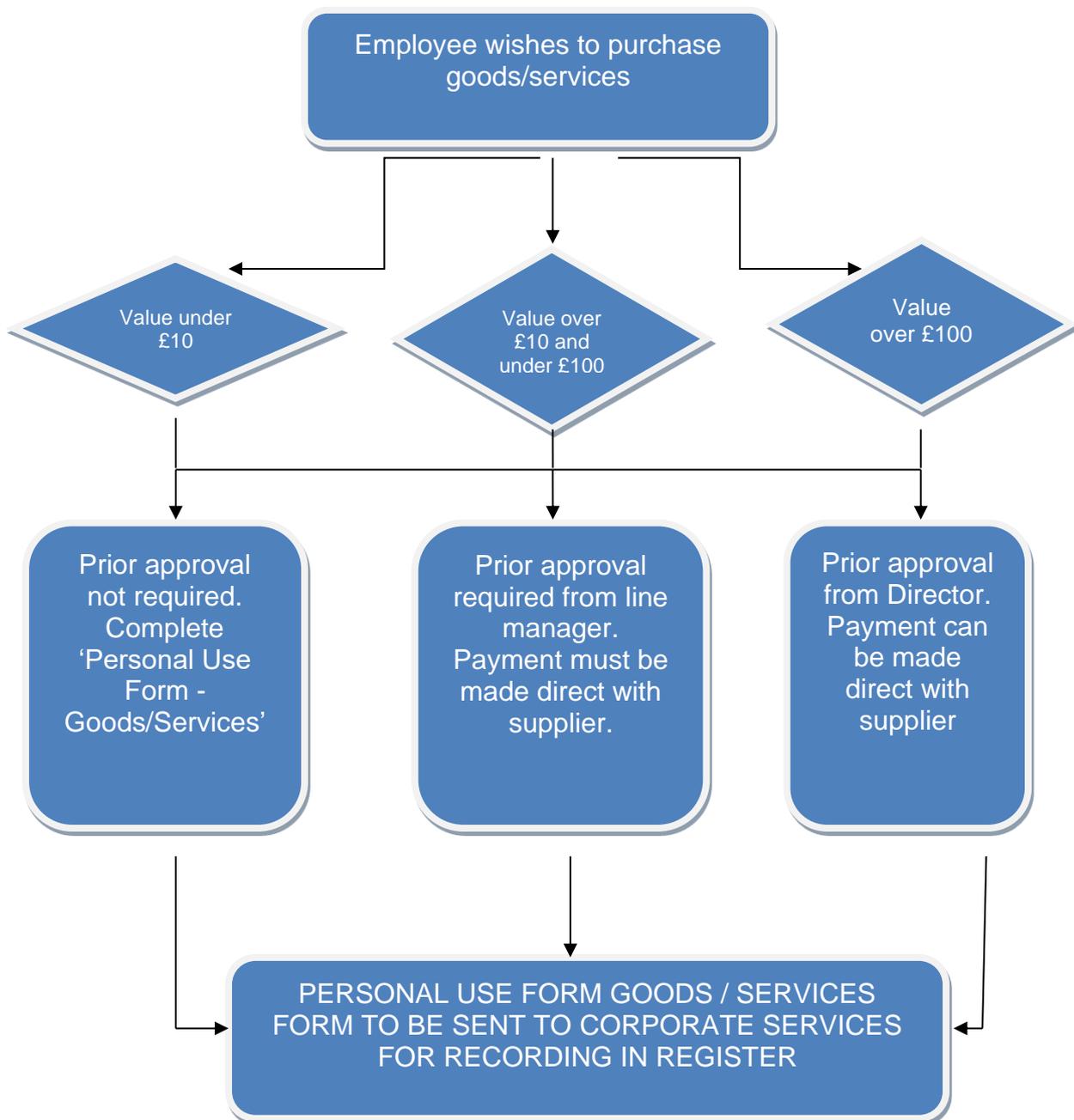
<b>Gifts and Hospitality</b>		
	<b>Can this be permitted?</b>	<b>Further action necessary before this will be permitted</b>
Hospitality associated with our business and that of our partners	Yes but at an appropriate value decided by the Executive Team.	<p>Modest hospitality, such as a sandwich lunch or networking event, is permitted and does not need to be recorded.</p> <p>All other hospitality up to the value of £50 is permitted but must be recorded in the register.</p> <p>All other hospitality up to a value of £50 is permitted but must be recorded in the register, along with an estimation of the value of hospitality received, within five days of attendance.</p> <p>You should not accept invitations with a value that is greater than £50, unless you have prior approval from the Governing Body. The type of hospitality offered will also be taken into consideration, e.g. we will not normally accept invitations to sporting events, concerts, golf tournaments etc.</p> <p>In this case, the reason for acceptance must also be included in the register and countersigned by Manager/Director.</p>
Our People seeking donations from our contractors/ suppliers when fundraising for charity.	Yes	<p>This is permitted provided:</p> <ul style="list-style-type: none"> <li>• Approval is gained from a member of the Executive Team</li> <li>• Any donations are recorded in the register</li> </ul>

<b>Gifts and Hospitality</b>		
	<b>Can this be permitted?</b>	<b>Further action necessary before this will be permitted</b>
		Weslo recognises its social responsibility and promotes charity fundraising by the company and members of staff.

<b>Procuring Goods and Services</b>		
	<b>Can this be permitted?</b>	<b>Further action necessary before this will be permitted</b>
Weslo entering into a contract with another company where a member of staff or someone connected with them has <b>significant</b> control.	No (in almost all cases)	<p>This is not permitted in almost all circumstances. We could only consider this where:</p> <ul style="list-style-type: none"> <li>• The person affected by this policy is not involved in any part of the procurement process or decision</li> <li>• The appointment is approved by the Board which is satisfied that the appointment is reasonable</li> <li>• There is no reasonable alternative (e.g. because of geography or the specialist nature of the goods/ service)</li> </ul>
The purchase of land or other assets from anyone who is or has been in the last twelve months, a member of staff or who is connected to a member of staff.	No (in almost all cases)	<p>This cannot be permitted in almost all cases.</p> <p>The only exception would be if staff members were referred to Weslo under the Scottish Government's Mortgage to Rent scheme, where this would be permitted provided:</p> <ul style="list-style-type: none"> <li>• Our policy and procedures were followed</li> <li>• The prospective seller plays no part in the decision to purchase the property or the processing of the transaction by the organisation</li> <li>• It is declared and recorded in the register within five days of the sale</li> </ul>

<b>Procuring Goods and Services</b>		
	<b>Can this be permitted?</b>	<b>Further action necessary before this will be permitted</b>
The purchase of goods/ services from our suppliers/ contractors by one of our people	Yes	<p>This is permitted provided the procedure outlined in section 4 is followed.</p> <p>This should normally be avoided, and will only be potentially permitted if the procedure identified in section 5 is followed</p>

**PERSONAL USE PROCEDURE – REQUEST FOR GOODS / SERVICES**



**PERSONAL USE FORM - GOODS/SERVICES**

<b>Name:</b>		<b>Employee No.</b>	
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**SECTION 1 – ORDER OR PERSONAL USE**

<b>Value</b>	<b>Details of Order/Use</b>	<b>Authorisation Level</b>
<b>£10 or less</b>		Prior approval not required, complete form and send to Corporate Services
<b>Over £10 less than £100</b>		Line manager approval required, complete section 2 below and send to Corporate Services
<b>Over £100</b>		Director approval required, complete section 2 below and send of Corporate Services

**SECTION 2 – AUTHORISATION**

<b>REQUESTED BY</b>	<b>Signature:</b>	<b>Date:</b>
<b>AUTHORISED BY (Manager/Director)</b>	<b>Signature:</b>	<b>Date:</b>