



## **FINANCES**

**Paulton Parish Council**

**21<sup>st</sup> June 2022**

## Agenda Item 6.

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Date: 30/05/2022 Paulton Parish Council Current Year Page 1  
Time: 11:17 Bank Reconciliation Statement as at 30/04/2022 User: TL  
for Cashbook 1 - Current Bank A/c

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<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Nat West	30/04/2022	1	250,941.16
			250,941.16
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			0.00
			250,941.16
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			0.00
			250,941.16
		<b>Balance per Cash Book is :-</b>	<b>250,941.16</b>
		<b>Difference is :-</b>	<b>0.00</b>

01/06/2022

## Paulton Parish Council Current Year

Page 1

16:12

## Current Bank A/c

Cash Received between 01/04/2022 and 31/05/2022

<u>Date</u>	<u>Cash Received from</u>	<u>Receipt No</u>	<u>Receipt Description</u>	<u>Receipt Total</u>
20/05/2022	Allen Residential	BAC	Magazine Ad issues 20,21,22,23	198.00
08/04/2022	Andy Wrintmore	BACS	Memorial fee	107.00
03/05/2022	Andy Wrintmore	BAC	Memorial - Cox, Sims	58.00
05/04/2022	B&NES Council		Precept	125,794.50
26/05/2022	B&NES Council	029/22	Rights of way clearance	868.88
27/04/2022	Bryan G Bishop Ltd	101912	Interment - Jones	29.00
27/04/2022	Bryan G Bishop Ltd	101912	Memorial - Jones	29.00
27/04/2022	Bryan G Bishop Ltd	101912	Interment - Mr Parfitt	662.00
31/05/2022	Bryan G Bishop Ltd	INV 23/005	Magazine AD issues 20,21,22,23	300.00
06/05/2022	Carder allotment plot 9		Carder allotment plot 9	20.00
25/05/2022	Edwards Opticians	INV 23/019	Magazine Ad issues 20,21,22,23	408.00
09/05/2022	H Rowcliffe		Allotment Rent	20.00
13/05/2022	HMRC	BACS	VAT reclaim	4,194.96
04/04/2022	Hub Cafe	Online	PRS contribution	161.25
05/04/2022	Hub Cafe	online	Rent	333.71
09/05/2022	Hub Cafe	DPC	Cafe rent	366.66
16/05/2022	J & S Preston		Magazine ad	300.00
25/04/2022	L Hosking	BACS	Allotment rent	20.00
12/05/2022	Paulton Clinic	BACS	Magazine Ad, issue 20	120.00
27/04/2022	Paulton Village Hall	101912	Village Hall admin	183.46
12/05/2022	Peregrine Accountants	INV23/011	Magazine AD issues 20,21,22,23	300.00
25/04/2022	R Pipe	bacs	Allotment rent	20.00
30/05/2022	S G Taylor Clocks & Watches		Magazine ad issues 20 21 22 23	198.00
04/05/2022	Stephenson	BAC	Allotment Rent	20.00
19/05/2022	Swan Artworks	BAC	Magazine AD issues 20,21,22,23	198.00
04/04/2022	TENANT	Online	Chapel lodge rent	475.00
04/05/2022	TENANT	BAC	Chapel lodge rent	475.00
16/05/2022	TENANT		Reimbursement of electric	636.88
20/05/2022	Thatcher & Hallam Solicitors	INV 23/015	Magazine AD issues 20,21,22,23	408.00
27/04/2022	Udell	101912	Interment	29.00
27/04/2022	Webber	101912	Exclusive right of burial	107.00
			<b>Total Receipts</b>	<b>137,041.30</b>

## List of Payments made between 01/04/2022 and 31/05/2022

Date Paid	Payee Name	Reference	Amount Paid	Authorized Ref	Transaction Detail
01/04/2022	Talk Mobile	DD	5.00		Mobile Use
01/04/2022	Bath & NE Somerset Council	DD	119.03		Cemetery Rates
01/04/2022	EDF Energy	DD	9.00		Youth Shelter electric
01/04/2022	EDF Energy	DD	13.00		Electric toilet block
01/04/2022	EDF Energy	DD	15.00		Electric red lion yard
01/04/2022	Bath & NE Somerset Council	DD	484.25		Rates : Hub
01/04/2022	EDF Energy	DD	16.00		Cemetery electric
06/04/2022	Valley Mill Ltd	BACS	175.70		Memorial Plaque Cllr Dix
07/04/2022	EDF Energy	DD	-59.96		Electric refund Red Lion yard
07/04/2022	EDF Energy	8391992012	-11.13		Electric refund Youth shelter
07/04/2022	Net Salaries	BACS	436.28		Net Salaries
07/04/2022	EDF Energy	DD	-22.03		Cemetery electric refund
11/04/2022	EDF Energy	5318003601	-24.39		Electric refund Toilet block
11/04/2022	Adobe Systems Software	DD	8.32		Photography plan
12/04/2022	PHS Group	68948608	330.22		Sanitary disposal 04/22-04/23
12/04/2022	Alistar Business Solutions	E201514290	3.36		Other Services and fees
12/04/2022	Alistar Business Solutions	E201521927	34.88		Fuel
12/04/2022	Apollo Technology	116834	40.50		Onsite call out CCTV
12/04/2022	Bath Recycling Skips	041584	192.00		2 Yard - mixed
12/04/2022	Datapan Payroll Ltd	167700	64.80		Fortnightly/monthly payroll
14/04/2022	Mainstream Digital	DD	6.84		Call charges
14/04/2022	Mainstream Digital	1047475	126.00		Superfast broadband
19/04/2022	Peninsula	DD	2,655.12		Employment services
20/04/2022	ALCA	SUBS22 083	946.11		Annual subscription ALCA
21/04/2022	Net Salaries	PAY	436.28		Net salaries
22/04/2022	Chew Valley Trees	2222837	263.50		Crataegus laev plena tree
25/04/2022	Public Works Loan Board	DD	8,658.60		PWLB repayment
26/04/2022	Amazon	165009471	9.95		100 x white sugar
26/04/2022	Amazon	495119445	16.20		Instant coffee annual assembly
27/04/2022	Amazon	143426781	21.95		Teaspoons for annual assembly
27/04/2022	Amazon	22LOOF3AEU	3.49		Tea bags for annual assembly
28/04/2022	Net Salaries	BACS	7,107.10		Net salaries
28/04/2022	Amazon	-156988245	-5.91		credit picture hang strips
29/04/2022	Natwest Bank	DD	24.05		Bank charges
29/04/2022	Konica Minolta Business Soluti	DD	23.35		Printer charges
29/04/2022	Southern electric	DD	349.23		Electric : the Hub
03/05/2022	Rialtas Business Solutions	SM25360	154.80		Annual support licence
03/05/2022	C&S Cleaning Services Ltd	SI-20480	249.60		Cleaning of hub/windows
03/05/2022	Youth Connect South West Ltd	INV-0511	4,963.55		Youth work sessions
03/05/2022	PPL PRS Ltd	SIN2040684	458.98		Music Licence - the Hub
03/05/2022	Ms J Stephenson	BACS	20.00		Cakes for PALS meeting
03/05/2022	Bristol Business Forms Ltd	44395	108.00		100 x Annual report booklets
03/05/2022	Ms J Stephenson	BACS	8.00		Cakes for volunteers
03/05/2022	D J Phillips	17370	528.87		Utility vehicle exhaust
03/05/2022	SoltechIT	21895	156.00		Upgrade on PC
03/05/2022	Paulton Village Hall Committee	VH2022-010	800.00		Use of office space Jan-Mar
03/05/2022	ALCA	INV-22004	40.00		Planning training Cll Bancroft

Continued on Page 2

## List of Payments made between 01/04/2022 and 31/05/2022

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
03/05/2022	Talk Mobile	DD	5.00		Mobile charges
03/05/2022	EDF Energy	DD	124.00		Cemetery Rates
03/05/2022	EDF Energy	DD	489.00		Hub Rates
03/05/2022	EDF Energy	DD	15.00		Con/Red Ilon electric
03/05/2022	EDF Energy	DD	-124.00		Incorrect payee
03/05/2022	EDF Energy	DD	-489.00		Incorrect payee
03/05/2022	Bath & NE Somerset Council	DD	124.00		Cemetery Rates
03/05/2022	Bath & NE Somerset Council	DD	489.00		Hub Rates
03/05/2022	EDF Energy	DD	13.00		Toilet bowling green electric
03/05/2022	EDF Energy	DD	17.00		Cemetery electric
03/05/2022	EDF Energy	DD	10.00		Youth shelter electric
03/05/2022	Chew Valley Trees	BACS	263.50		Crataegus Plena tree
05/05/2022	Net Salaries	BACS	448.48		Net Salaries
05/05/2022	Bath & NE Somerset Council	DD	12.40		Office Recycling
05/05/2022	SSE Enterprise	BACS	-750.70		refund, incorrect a/c July 21
09/05/2022	Adobe Systems Software	DD	8.32		Adobe Photography plan
10/05/2022	1st Paulton Guides	BACS	742.45		PC #22-179 Grant
10/05/2022	Bath Area Play Project	BACS	805.00		PC #22-179 Grant
10/05/2022	Citizens Advice	BACS	500.00		PC #22-179 Grant
10/05/2022	Dial a Ride	BACS	1,055.00		PC #22-179 Grant
10/05/2022	Double Hills	BACS	1,605.00	PC #22-179 Grant	Double Hills
10/05/2022	Dial a Ride	BACS	1,605.00	PC #22-179 Grant	PC #22-179 Grant
10/05/2022	Dial a Ride	BACS	-1,055.00	PC #22-179 Grant err	cancel entry
10/05/2022	Double Hills	BACS	1,055.00		PC #22-179 Grant
10/05/2022	Double Hills	BACS	-1,605.00		Double Hills cancel error
10/05/2022	Somer Valley Walkers	BACS	200.00		PC #22-179 Grant
10/05/2022	Amazon	BACS	9.99		Blue paper & handtowels
10/05/2022	Pride In Paulton	BACS	1,308.00		Grant PC#22-179
13/05/2022	Royal Images	BACS	92.40		Royal print - mounted
13/05/2022	Amazon	DD	16.49		Heavy duty refuse sacks
16/05/2022	Mainstream Digital	1050557	2.70		Call charges
16/05/2022	HMRC	BACS	1,853.09		PAYE/NI April
16/05/2022	Amazon	DD	29.73		Hub, hand wash, glue, diary
17/05/2022	Amazon	BACS	5.25		Diary
19/05/2022	Net Salaries	BACS	440.35		Net Salaries
23/05/2022	Alistar Business Solutions	E201540968	44.34		Unleaded fuel
23/05/2022	Dataplant Payroll Ltd	170030	72.00		Payroll services
23/05/2022	D J Phillips	17345	271.86		Mower fuel leak repair
23/05/2022	PPL PRS Ltd	SIN2046624	362.70		Music Licence - Hub
23/05/2022	Institute of Cemetery Managemen	4765202223	95.00	Membership	Institute of Cemetery Managemen
23/05/2022	Amazon	DD	12.18		Vinyl Gloves
24/05/2022	Paulton Party In the Park Ltd	BACS	500.00		PC #22-179 Grant
24/05/2022	Amazon	DD	20.28		Key safe & Pull sign
25/05/2022	Amazon	DD	32.99		cake slices, Jubilee comp
25/05/2022	Grenkeleasing Ltd	DD	120.97		Printer Lease 10/05-30/06

Continued on Page 3

## List of Payments made between 01/04/2022 and 31/05/2022

Date Paid	Payee Name	Reference	Amount Paid	Authorized Ref	Transaction Detail
26/05/2022	Net Salaries	BACS	7,332.82		Net Salaries
30/05/2022	SoltechIT	21844	19.79		Volp Licence & Handset
30/05/2022	C&S Cleaning Services Ltd	SI-20554	259.20		Cleaning hub and windows
30/05/2022	Co-op	IN0000204	20.70		Newspapers - hub
31/05/2022	Carol Hall	DD	52.12		Expenses for annual assembly
31/05/2022	Net Salaries	BACS	440.35		Net salaries
31/05/2022	Natwest Bank	CHG	17.50		Bank charges
31/05/2022	Bath & NE Somerset Council	DD	489.00		Hub Rates
31/05/2022	Bath & NE Somerset Council	DD	124.00		Cemetery Rates
31/05/2022	Double Hills	DD	550.00		Final part of grant payment
<b>Total Payments</b>			<b>50,317.74</b>		

Bank Statement Account Name (s)	Statement Date	Page No	Balances
Nat West	31/05/2022	2	232,385.49
			<u>232,385.49</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			232,385.49
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			232,385.49
		<b>Balance per Cash Book is :-</b>	<b>232,385.49</b>
		<b>Difference is :-</b>	<b>0.00</b>

Date: 06/08/2022  
Time: 11:47

**Paulton Parish Council Current Year**  
**Bank Reconciliation Statement as at 31/05/2022**  
**for Cashbook 2 - Petty Cash**

Page 1  
User: TL

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Petty Cash	31/05/2022	1	36.21
			<u>36.21</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	<u>0.00</u>
			36.21
<u>Receipts not Banked/Cleared (Plus)</u>		0.00	<u>0.00</u>
			36.21
		<b>Balance per Cash Book is :-</b>	<b>36.21</b>
		<b>Difference is :-</b>	<b>0.00</b>

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<b>101 Administration</b>							
1042 Income - Garden Sacks	0	100	100			0.0%	
1050 Income - Village Hall Administ	153	1,835	1,682			8.3%	
1062 Income - CIL	0	3,000	3,000			0.0%	
1076 Income - Precept	125,795	251,589	125,795			50.0%	
1091 Income - Bank Interest	0	2,000	2,000			0.0%	
<b>Administration :- Income</b>	<b>125,947</b>	<b>258,524</b>	<b>132,577</b>			<b>48.7%</b>	<b>0</b>
4001 Staff Salaries	0	68,500	68,500		68,500	0.0%	
4002 Employers PAYE	0	4,000	4,000		4,000	0.0%	
4003 Employers S/Ann	0	13,450	13,450		13,450	0.0%	
4006 PPE, Health & Safety	0	100	100		100	0.0%	
4008 Training/Conferences	40	1,000	960		960	4.0%	
4009 Travel	0	200	200		200	0.0%	
4010 Defibrillator	0	700	700		700	0.0%	
4013 Rent	0	3,200	3,200		3,200	0.0%	
4017 Garden Sacks	0	100	100		100	0.0%	
4019 Employment & HS contract	2,233	2,220	(13)		(13)	100.6%	
4020 Other Costs	126	200	74		74	63.0%	
4021 Telephone & Fax	2	800	798		798	0.3%	
4022 Postage	0	100	100		100	0.0%	
4023 Stationery	21	300	279		279	6.9%	
4024 Memberships/Subscriptions	1,041	1,500	459		459	69.4%	
4025 Insurance	0	4,200	4,200		4,200	0.0%	
4026 Photocopying	124	250	126		126	49.7%	
4027 Refreshments	27	50	23		23	53.9%	
4028 Recycling and Waste	12	150	138		138	8.3%	
4030 Advertising incl recruitment	0	250	250		250	0.0%	
4031 Publications incl precept leaf	90	250	160		160	36.0%	
4033 IT costs & support	364	3,800	3,436		3,436	9.6%	
4035 CCTV	34	500	466		466	6.8%	
4050 Office equipment	6	0	(6)		(6)	0.0%	
4057 Audit Fees	(1,050)	1,400	2,450		2,450	(75.0%)	
4058 Bank Charges	42	350	308		308	11.9%	
4060 Other Professional Fees	60	5,000	4,940		4,940	1.2%	
4067 Equip, Furniture & Small tools	0	500	500		500	0.0%	
4079 Consumables & Janatorial	8	200	192		192	4.2%	
<b>Administration :- Indirect Expenditure</b>	<b>3,180</b>	<b>113,270</b>	<b>110,090</b>	<b>0</b>	<b>110,090</b>	<b>2.8%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>122,767</b>	<b>145,254</b>	<b>22,487</b>				



	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>102 Civic and Democratic</u>							
4201 Chairman's Allowance	(145)	200	345		345	(72.5%)	
Civic and Democratic :- Indirect Expenditure	(145)	200	345	0	345	(72.5%)	0
<b>Net Expenditure</b>	<b>145</b>	<b>(200)</b>	<b>(345)</b>				
<u>103 Paulton Swimming Pool</u>							
4013 Rent	1	1	0		0	100.0%	
4015 Swimming Pool	0	9,250	9,250		9,250	0.0%	
4025 Insurance	0	725	725		725	0.0%	
4054 Loan Charges	8,859	0	(8,859)		(8,859)	0.0%	
Paulton Swimming Pool :- Indirect Expenditure	8,860	9,976	1,116	0	1,116	88.8%	0
<b>Net Expenditure</b>	<b>(8,860)</b>	<b>(9,976)</b>	<b>(1,116)</b>				
<u>104 Paulton Magazine</u>							
1032 Income - Magazine	2,225	3,000	775			74.2%	
Paulton Magazine :- Income	2,225	3,000	775			74.2%	0
4082 Magazine costs	17	7,300	7,283		7,283	0.2%	
Paulton Magazine :- Indirect Expenditure	17	7,300	7,283	0	7,283	0.2%	0
<b>Net Income over Expenditure</b>	<b>2,208</b>	<b>(4,300)</b>	<b>(6,508)</b>				
<u>107 Activities, Services &amp; Grants</u>							
1003 Income - Events	0	144	144			0.0%	
Activities, Services & Grants :- Income	0	144	144			0.0%	0
4701 Events	27	2,000	1,973		1,973	1.4%	
4705 Community Grants	7,265	10,000	2,735		2,735	72.7%	
4712 Youth Initiatives	4,136	16,100	11,964		11,964	25.7%	
Activities, Services & Grants :- Indirect Expenditure	11,429	28,100	16,671	0	16,671	40.7%	0
<b>Net Income over Expenditure</b>	<b>(11,429)</b>	<b>(27,956)</b>	<b>(16,527)</b>				
<u>201 The Village Hall</u>							
4044 Fuel	29	0	(29)		(29)	0.0%	
4053 Loan Charges	0	17,717	17,717		17,717	0.0%	
The Village Hall :- Indirect Expenditure	29	17,717	17,688	0	17,688	0.2%	0
<b>Net Expenditure</b>	<b>(29)</b>	<b>(17,717)</b>	<b>(17,688)</b>				

Continued over page

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<b>202 Memorial Park</b>							
4038 Play Equip repairs & resurfaci	0	3,000	3,000		3,000	0.0%	
4046 Litter/Dog Bins & Signs	146	1,000	854		854	14.6%	
4049 Seats & Benches	0	1,000	1,000		1,000	0.0%	
4061 Tennis court repairs	0	1,000	1,000		1,000	0.0%	
4066 Boundary maintenance	0	1,000	1,000		1,000	0.0%	
4067 Equip, Furniture & Small tools	0	1,000	1,000		1,000	0.0%	
4074 Storage Shed	0	100	100		100	0.0%	
Memorial Park :- Indirect Expenditure	146	8,100	7,954	0	7,954	1.8%	0
<b>Net Expenditure</b>	<b>(146)</b>	<b>(8,100)</b>	<b>(7,954)</b>				
<b>203 Miners Welfare Park</b>							
4012 Water costs	0	200	200		200	0.0%	
4038 Play Equip repairs & resurfaci	0	1,000	1,000		1,000	0.0%	
4046 Litter/Dog Bins & Signs	0	500	500		500	0.0%	
4047 Youth Shelter	19	180	161		161	10.3%	
4048 BMX Track	0	500	500		500	0.0%	
4049 Seats & Benches	0	1,000	1,000		1,000	0.0%	
4070 Store & toilet maintenance	0	150	150		150	0.0%	
Miners Welfare Park :- Indirect Expenditure	19	3,530	3,511	0	3,511	0.5%	0
<b>Net Expenditure</b>	<b>(19)</b>	<b>(3,530)</b>	<b>(3,511)</b>				
<b>204 Wallenge Open Space</b>							
4037 Grounds Maintenance	0	250	250		250	0.0%	
4038 Play Equip repairs & resurfaci	0	1,000	1,000		1,000	0.0%	
4081 Seating, bins and signs	0	500	500		500	0.0%	
Wallenge Open Space :- Indirect Expenditure	0	1,750	1,750	0	1,750	0.0%	0
<b>Net Expenditure</b>	<b>0</b>	<b>(1,750)</b>	<b>(1,750)</b>				
<b>211 Cemetery and War Memorial</b>							
1001 Income - Rent	950	5,700	4,750			16.7%	
1011 Income - Cemetery Fees	989	5,000	4,011			19.8%	
Cemetery and War Memorial :- Income	1,939	10,700	8,761			18.1%	0
4011 Rates	367	1,500	1,133		1,133	24.5%	
4012 Water costs	0	150	150		150	0.0%	
4014 Electricity	10	200	190		190	5.2%	
4037 Grounds Maintenance	0	500	500		500	0.0%	

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4401 Lodge	0	1,000	1,000		1,000	0.0%	
4402 Chapel & outbuildings	0	1,000	1,000		1,000	0.0%	
4405 Cremated remains area	0	500	500		500	0.0%	
4710 Flowers, plants, treatments	0	800	800		800	0.0%	
4714 War Memorial	0	500	500		500	0.0%	
4716 Litter/dog bins & signs	0	500	500		500	0.0%	
4717 Seats and benches	0	500	500		500	0.0%	
<b>Cemetery and War Memorial :- Indirect Expenditure</b>	<b>377</b>	<b>7,150</b>	<b>6,773</b>	<b>0</b>	<b>6,773</b>	<b>5.3%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>1,561</b>	<b>3,550</b>	<b>1,989</b>				
<u>221 Allotments</u>							
1004 Income - Allotments	100	180	80			55.6%	
<b>Allotments :- Income</b>	<b>100</b>	<b>180</b>	<b>80</b>			<b>55.6%</b>	<b>0</b>
4083 Hedging and tree costs	0	500	500		500	0.0%	
<b>Allotments :- Indirect Expenditure</b>	<b>0</b>	<b>500</b>	<b>500</b>	<b>0</b>	<b>500</b>	<b>0.0%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>100</b>	<b>(320)</b>	<b>(420)</b>				
<u>291 Outside Services</u>							
4001 Staff Salaries	0	39,300	39,300		39,300	0.0%	
4002 Employers PAYE	0	2,900	2,900		2,900	0.0%	
4003 Employers S/Ann	0	7,750	7,750		7,750	0.0%	
4008 PPE, Health & Safety	10	500	490		490	2.0%	
4021 Telephone & Fax	8	60	52		52	13.9%	
4037 Grounds Maintenance	0	500	500		500	0.0%	
4039 Play Equipment Inspections	0	400	400		400	0.0%	
4044 Fuel	8	2,000	1,992		1,992	0.4%	
4067 Equip, Furniture & Small tools	0	3,000	3,000		3,000	0.0%	
4068 Tree works & inspections	0	1,800	1,800		1,800	0.0%	
4069 Machinery maint & servicing	667	2,000	1,333		1,333	33.4%	
4100 Waste Disposal	0	800	800		800	0.0%	
4101 Land at Old Mills	0	250	250		250	0.0%	
<b>Outside Services :- Indirect Expenditure</b>	<b>694</b>	<b>61,260</b>	<b>60,566</b>	<b>0</b>	<b>60,566</b>	<b>1.1%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(694)</b>	<b>(61,260)</b>	<b>(60,566)</b>				
<u>301 Road Cleansing</u>							
4001 Staff Salaries	0	12,600	12,600		12,600	0.0%	
4002 Employers PAYE	0	500	500		500	0.0%	

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4003 Employers S/Ann	0	2,500	2,500		2,500	0.0%	
Road Cleansing :- Indirect Expenditure	0	15,600	15,600	0	15,600	0.0%	0
<b>Net Expenditure</b>	<b>0</b>	<b>(15,600)</b>	<b>(15,600)</b>				
<b>302 Public Conveniences</b>							
4011 Rates	0	1,200	1,200		1,200	0.0%	
4012 Water costs	0	55	55		55	0.0%	
4014 Electricity	(27)	180	207		207	(15.0%)	
4300 Running Costs	0	500	500		500	0.0%	
4403 Rates & Utilities	84	0	(84)		(84)	0.0%	
Public Conveniences :- Indirect Expenditure	57	1,935	1,878	0	1,878	3.0%	0
<b>Net Expenditure</b>	<b>(57)</b>	<b>(1,935)</b>	<b>(1,878)</b>				
<b>311 Local Environment</b>							
1041 Income - Wayleaves	0	30	30			0.0%	
1044 Income - footpath agency	869	800	(69)			108.6%	
Local Environment :- Income	869	830	(39)			104.7%	0
4040 Bus Shelter Maintenance	0	100	100		100	0.0%	
4046 Litter/Dog Bins & Signs	14	500	486		486	2.7%	
4063 Lighting	(751)	250	1,001		1,001	(300.3%)	
4076 Dog Waste bags	0	25	25		25	0.0%	
4080 Tree planting/hanging baskets	439	1,500	1,061		1,061	29.3%	
4084 Speed Signs	0	10,000	10,000		10,000	0.0%	
Local Environment :- Indirect Expenditure	(298)	12,375	12,673	0	12,673	(2.4%)	0
<b>Net Income over Expenditure</b>	<b>1,167</b>	<b>(11,545)</b>	<b>(12,712)</b>				
<b>401 Paulton Hub</b>							
1005 Income - Paulton Hub	862	6,500	5,638			13.3%	
Paulton Hub :- Income	862	6,500	5,638			13.3%	0
4001 Staff Salaries	0	3,150	3,150		3,150	0.0%	
4003 Employers S/Ann	0	600	600		600	0.0%	
4006 PPE, Health & Safety	10	400	390		390	2.5%	
4011 Rates	1,462	6,000	4,538		4,538	24.4%	
4012 Water costs	0	500	500		500	0.0%	
4013 Rent	3,267	14,000	10,733		10,733	23.3%	
4014 Electricity	291	3,500	3,209		3,209	8.3%	
4016 Cleaning Costs	424	3,500	3,076		3,076	12.1%	

Continued over page

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4018 Stationery and postage	15	300	285		285	4.9%	
4020 Other Costs	28	200	172		172	14.0%	
4021 Telephone & Fax	16	300	284		284	5.5%	
4025 Insurance	0	450	450		450	0.0%	
4029 Security	0	350	350		350	0.0%	
4032 Newspapers & publications	21	300	279		279	6.9%	
4033 IT costs & support	0	2,300	2,300		2,300	0.0%	
4035 CCTV	0	300	300		300	0.0%	
4036 Property Maintenance	0	1,000	1,000		1,000	0.0%	
4052 Licenses	685	600	(85)		(85)	114.1%	
4059 Photocopier costs	0	250	250		250	0.0%	
4067 Equip, Furniture & Small tools	0	500	500		500	0.0%	
4078 Service Charge	0	1,650	1,650		1,650	0.0%	
4079 Consumables & Janitorial	0	400	400		400	0.0%	
4100 Waste Disposal	0	500	500		500	0.0%	
<b>Paulton Hub :- Indirect Expenditure</b>	<b>6,219</b>	<b>41,050</b>	<b>34,831</b>	<b>0</b>	<b>34,831</b>	<b>15.1%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(5,357)</b>	<b>(34,550)</b>	<b>(29,193)</b>				
<b>601 Pension Surplus</b>							
4803 Monthly Recovery	0	(2,000)	(2,000)		(2,000)	0.0%	
<b>Pension Surplus :- Indirect Expenditure</b>	<b>0</b>	<b>(2,000)</b>	<b>(2,000)</b>	<b>0</b>	<b>(2,000)</b>	<b>0.0%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>0</b>	<b>2,000</b>	<b>2,000</b>				
<b>Grand Totals:- Income</b>	<b>131,942</b>	<b>279,878</b>	<b>147,936</b>			<b>47.1%</b>	
<b>Expenditure</b>	<b>30,584</b>	<b>327,813</b>	<b>297,229</b>	<b>0</b>	<b>297,229</b>	<b>9.3%</b>	
<b>Net Income over Expenditure</b>	<b>101,357</b>	<b>(47,935)</b>	<b>(149,292)</b>				
<b>Movement to/(from) Gen Reserve</b>	<b>101,357</b>						

**Agenda Item 7.**

**PAULTON PARISH COUNCIL  
FINANCIAL REGULATIONS [ENGLAND]**

**INDEX**

1. GENERAL .....	15
2. ACCOUNTING AND AUDIT (INTERNAL AND EXTERNAL).....	18
3. ANNUAL ESTIMATES (BUDGET) AND FORWARD PLANNING .....	19
4. BUDGETARY CONTROL AND AUTHORITY TO SPEND.....	20
5. BANKING ARRANGEMENTS AND AUTHORISATION OF PAYMENTS.....	21
6. INSTRUCTIONS FOR THE MAKING OF PAYMENTS.....	23
7. PAYMENT OF SALARIES.....	25
8. LOANS AND INVESTMENTS .....	26
9. INCOME .....	27
10. ORDERS FOR WORK, GOODS AND SERVICES .....	28
11. CONTRACTS .....	28
12. [PAYMENTS UNDER CONTRACTS FOR BUILDING OR OTHER CONSTRUCTION WORKS 30	
13. [STORES AND EQUIPMENT .....	30
14. ASSETS, PROPERTIES AND ESTATES.....	30
15. INSURANCE .....	31
16. CHARITIES.....	32
17. RISK MANAGEMENT.....	32
18. SUSPENSION AND REVISION OF FINANCIAL REGULATIONS .....	32

**These Financial Regulations were reviewed by the Council on the 4<sup>th</sup> May 2021.**

## **1. GENERAL**

- 1.1. These financial regulations govern the conduct of financial management by the council and may only be amended or varied by resolution of the council. Financial regulations are one of the council's three governing policy documents providing procedural guidance for members and officers. Financial regulations must be observed in conjunction with the council's standing orders<sup>1</sup> and any individual financial regulations relating to contracts.
- 1.2. The council is responsible in law for ensuring that its financial management is adequate and effective and that the council has a sound system of internal control which facilitates the effective exercise of the council's functions, including arrangements for the management of risk.
- 1.3. The council's accounting control systems must include measures:
  - for the timely production of accounts;
  - that provide for the safe and efficient safeguarding of public money;
  - to prevent and detect inaccuracy and fraud; and
  - identifying the duties of officers.
- 1.4. These financial regulations demonstrate how the council meets these responsibilities and requirements.
- 1.5. At least once a year, prior to approving the Annual Governance Statement, the council must review the effectiveness of its system of internal control which shall be in accordance with proper practices.
- 1.6. Deliberate or wilful breach of these Regulations by an employee may give rise to disciplinary proceedings.
- 1.7. Members of Council are expected to follow the instructions within these Regulations and not to entice employees to breach them. Failure to follow instructions within these Regulations brings the office of councillor into disrepute.
- 1.8. The Responsible Financial Officer (RFO) holds a statutory office to be appointed by the council.
- 1.9. The RFO;
  - acts under the policy direction of the council;
  - administers the council's financial affairs in accordance with all Acts, Regulations and proper practices;

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<sup>1</sup> Model standing orders for councils are available in Local Councils Explained © 2013 National Association of Local Councils

- determines on behalf of the council its accounting records and accounting control systems;
  - ensures the accounting control systems are observed;
  - maintains the accounting records of the council up to date in accordance with proper practices;
  - assists the council to secure economy, efficiency and effectiveness in the use of its resources; and
  - produces financial management information as required by the council.
- 1.10. The accounting records determined by the RFO shall be sufficient to show and explain the council's transactions and to enable the RFO to ensure that any income and expenditure account and statement of balances, or record of receipts and payments and additional information, as the case may be, or management information prepared for the council from time to time comply with the Accounts and Audit Regulations.
- 1.11. The accounting records determined by the RFO shall in particular contain:
- entries from day to day of all sums of money received and expended by the council and the matters to which the income and expenditure or receipts and payments account relate;
  - a record of the assets and liabilities of the council; and
  - wherever relevant, a record of the council's income and expenditure in relation to claims made, or to be made, for any contribution, grant or subsidy.
- 1.12. The accounting control systems determined by the RFO shall include:
- procedures to ensure that the financial transactions of the council are recorded as soon as reasonably practicable and as accurately and reasonably as possible;
  - procedures to enable the prevention and detection of inaccuracies and fraud and the ability to reconstruct any lost records;
  - identification of the duties of officers dealing with financial transactions and division of responsibilities of those officers in relation to significant transactions;
  - procedures to ensure that uncollectable amounts, including any bad debts are not submitted to the council for approval to be written off except with the approval of the RFO and that the approvals are shown in the accounting records; and
  - measures to ensure that risk is properly managed.
- 1.13. The council is not empowered by these Regulations or otherwise to delegate certain specified decisions. In particular any decision regarding:
- setting the final budget or the precept (council tax requirement);
  - approving accounting statements;
  - approving an annual governance statement;



- borrowing;
  - writing off bad debts;
  - declaring eligibility for the General Power of Competence; and
  - addressing recommendations in any report from the internal or external auditors,
- shall be a matter for the full council only.

1.14. In addition the council must:

- determine and keep under regular review the bank mandate for all council bank accounts;
- approve any grant or a single commitment in excess of £5,000; and
- in respect of the annual salary for any employee have regard to recommendations about annual salaries of employees made by the relevant committee in accordance with its terms of reference.

1.15. In these financial regulations, references to the Accounts and Audit Regulations or 'the regulations' shall mean the regulations issued under the provisions of section 27 of the Audit Commission Act 1998, or any superseding legislation, and then in force unless otherwise specified.

In these financial regulations the term 'proper practice' or 'proper practices' shall refer to guidance issued in *Governance and Accountability for Local Councils - a Practitioners' Guide (England)* issued by the Joint Practitioners Advisory Group (JPAG), available from the websites of NALC and the Society for Local Council Clerks (SLCC).

## 2. ACCOUNTING AND AUDIT (INTERNAL AND EXTERNAL)

- 2.1. All accounting procedures and financial records of the council shall be determined by the RFO in accordance with the Accounts and Audit Regulations, appropriate guidance and proper practices.
- 2.2. On a regular basis, at least once in each quarter, and at each financial year end, ~~2 x Councillors that are not signatories~~ **a member other than the chairman or cheque signatory**, shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign the reconciliations and the original bank statements (or similar document) as evidence of verification. This activity shall on conclusion be reported, including any exceptions, to and noted by the council.
- 2.3. The RFO shall complete the annual statement of accounts, annual report, and any related documents of the council contained in the Annual Return (as specified in proper practices) as soon as practicable after the end of the financial year and having certified the accounts shall submit them and report thereon to the council within the timescales set by the Accounts and Audit Regulations.
- 2.4. The council shall ensure that there is an adequate and effective system of internal audit of its accounting records, and of its system of internal control in accordance with proper practices. Any officer or member of the council shall make available such documents and records as appear to the council to be necessary for the purpose of the audit and shall, as directed by the council, supply the RFO, internal auditor, or external auditor with such information and explanation as the council considers necessary for that purpose.
- 2.5. The internal auditor shall be appointed by and shall carry out the work in relation to internal controls required by the council in accordance with proper practices.
- 2.6. The internal auditor shall:
  - be competent and independent of the financial operations of the council;
  - report to council in writing, or in person, on a regular basis with a minimum of one annual written report during each financial year;
  - to demonstrate competence, objectivity and independence, be free from any actual or perceived conflicts of interest, including those arising from family relationships; and
  - have no involvement in the financial decision making, management or control of the council.
- 2.7. Internal or external auditors may not under any circumstances:
  - perform any operational duties for the council;
  - initiate or approve accounting transactions; or

- direct the activities of any council employee, except to the extent that such employees have been appropriately assigned to assist the internal auditor.

- 2.8. For the avoidance of doubt, in relation to internal audit the terms 'independent' and 'independence' shall have the same meaning as is described in proper practices.
- 2.9. The RFO shall make arrangements for the exercise of electors' rights in relation to the accounts including the opportunity to inspect the accounts, books, and vouchers and display or publish any notices and statements of account required by Audit Commission Act 1998, or any superseding legislation, and the Accounts and Audit Regulations.
- 2.10. The RFO shall, without undue delay, bring to the attention of all councillors any correspondence or report from internal or external auditors.

### 3. ANNUAL ESTIMATES (BUDGET) AND FORWARD PLANNING

- 3.1. East committee shall review its three-year forecast of revenue and capital receipts and payments. Having regard to the forecast, it shall thereafter formulate and submit proposals for the following year to the council not later than the end of (October) each year including any proposals for revising the forecast.
- 3.2. The RFO must each year, by no later than December, prepare detailed estimates of all receipts and payments including the use of reserves and all sources of funding for the following financial year in the form of a budget to be considered by the (relevant committees and the) council.
- 3.3. The council shall consider annual budget proposals in relation to the council's three year forecast of revenue and capital receipts and payments including recommendations for the use of reserves and sources of funding and update the forecast accordingly.
- 3.4. The council shall fix the precept (council tax requirement), and relevant basic amount of council tax to be levied for the ensuing financial year not later than by the end of January each year. The RFO shall issue the precept to the billing authority and shall supply each member with a copy of the approved annual budget.
- 3.5. The approved annual budget shall form the basis of financial control for the ensuing year.

**Commented [C1]:** Committees should be more knowledgeable in their specific areas so should scrutinise the proposed budget and put their recommendations to Full Council. Committees will be presented with a budget to look and will then have an opportunity to talk about anything they feel should be added for future works/projects etc or to suggest anything they feel should be changed

#### 4. BUDGETARY CONTROL AND AUTHORITY TO SPEND

4.1. Expenditure on revenue items may be authorised up to the amounts included for that class of expenditure in the approved budget. This authority is to be determined by:

- the council for all items over £5,000;
- a duly delegated committee of the council for **all revenue items greater than £1,000 up to £5,000 provided no expenditure exceeds the amount provided in the revenue budget other than by resolution of the council over £500; or**
- ~~the Clerk, in conjunction with Chairman of Council or Chairman of the appropriate committee, for any items above~~ **for all revenue items up to £1,000 provided no expenditure exceeds the amount provided in the revenue budget other than by resolution of the council.**

Such authority is to be evidenced by a minute or by an authorisation slip duly signed by the Clerk, and where necessary also by the appropriate Chairman.

Contracts may not be disaggregated to avoid controls imposed by these regulations.

No expenditure may be authorised that will exceed the amount provided in the revenue budget for that class of expenditure other than by resolution of the council. ~~or duly delegated committee.~~ **During the budget year having considered fully the implications for public services, unspent and available amounts may be moved to other budget headings or to an earmarked reserve as appropriate ('virement').**

**This authority is to be determined by:**

- **The Council for all Virements over £1,000**
- **The Clerk for all Virements up to £1,000**

**Commented [C2]:** Aligned to the spending delegation policy

4.2. Unspent provisions in the revenue or capital budgets for completed projects shall not be carried forward to a subsequent year **other than the Chairmans budget which will be carried forward until the Annual meeting in May.**

4.3. The salary budgets are to be reviewed at least annually in ~~October~~ **December** for the following financial year and such review shall be evidenced by a hard copy schedule signed by the Clerk and the Chairman of Council or relevant committee. The RFO will inform committees of any changes impacting on their budget requirement for the coming year in good time.

4.4. In cases of extreme risk to the delivery of council services, the clerk may authorise revenue expenditure on behalf of the council which in the clerk's judgement it is necessary to carry out. Such expenditure includes repair, replacement or other work, whether or not there is any budgetary provision for the expenditure, subject to a limit of ~~£5,000~~ **£1,000.** The Clerk shall report such

**Commented [C3]:** This needs to be a realistic amount as it is an emergency spend.

action to the chairman as soon as possible and to the council as soon as practicable thereafter.

- 4.5. No expenditure shall be authorised in relation to any capital project and no contract entered into or tender accepted involving capital expenditure unless the council is satisfied that the necessary funds are available and the requisite borrowing approval has been obtained.
- 4.6. All capital works shall be administered in accordance with the council's standing orders and financial regulations relating to contracts.
- 4.7. The RFO shall regularly provide the council with a statement of receipts and payments to date under each head of the budgets, comparing actual expenditure to the appropriate date against that planned as shown in the budget. These statements are to be prepared at least at the end of each financial quarter and shall show explanations of material variances. For this purpose "material" shall be in excess of 15% of the budget (subject to a minimum of £100).
- 4.8. Changes in earmarked reserves shall be approved by council as part of the budgetary control process.

**Commented [C4]:** A minimum level avoid addition time and work to complete a report for a few pounds.

## 5. BANKING ARRANGEMENTS AND AUTHORISATION OF PAYMENTS

- 5.1. The council's banking arrangements, including the bank mandate, shall be made by the RFO and approved by the council; banking arrangements may not be delegated to a committee. They shall be regularly reviewed for safety and efficiency.
- 5.2. The RFO shall prepare a schedule of payments requiring authorisation, forming part of the Agenda for the Meeting and, ~~together with the relevant invoices,~~ present the schedule to council. The council shall review the schedule for compliance and, ~~having satisfied itself shall authorise payment by a resolution of the council.~~ The approved schedule shall be ruled off and initialled by the Chairman of the Meeting. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of the meeting ~~at which payment was authorised.~~ Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of a contract of employment) may be summarised to remove public access to any personal information.
- 5.3. All invoices for payment shall be examined, verified and certified by the RFO to confirm that the work, goods or services to which each invoice relates has been received, carried out, examined and represents expenditure previously approved by the council.
- 5.4. The RFO shall examine invoices for arithmetical accuracy and analyse them to the appropriate expenditure heading. The RFO shall take all steps to pay all invoices submitted, and which are in order, at the next available council meeting.

- 5.5. The Clerk and RFO shall have delegated authority to authorise the payment of items as detailed in the Purchase delegation policy. The Clerk shall have delegated authority outside of the purchase delegation policy to authorise payments only in the following circumstances:
- a) Where Council or a committee has resolved the spend
  - b) If a payment is necessary to avoid a charge to interest under the Late Payment of Commercial Debts (Interest) Act 1998, and the due date for payment is before the next scheduled Meeting of council, where the Clerk and RFO certify that there is no dispute or other reason to delay payment, provided that a list of such payments shall be submitted to the next appropriate meeting of council;
  - c) An expenditure item authorised under 5.6 below (continuing contracts and obligations) provided that a list of such payments shall be submitted to the next appropriate meeting of council; or
  - d) fund transfers within the councils banking arrangements up to the sum of £10,000, provided that a list of such payments shall be submitted to the next appropriate meeting of council.
- 5.6. For each financial year the Clerk and RFO shall draw up a list of due payments which arise on a regular basis as the result of a continuing contract, statutory duty, or obligation (such as but not exclusively) Salaries, PAYE and NI, Superannuation Fund and regular maintenance contracts and the like for which council may authorise payment for the year provided that the requirements of regulation 4.1 (Budgetary Controls) are adhered to, provided also that a list of such payments shall be submitted to the next appropriate meeting of council.
- 5.7. A record of regular payments made under 5.6 above shall be drawn up and be signed by two members on each and every occasion when payment is authorised - thus controlling the risk of duplicated payments being authorised and / or made.
- 5.8. In respect of grants a duly authorised committee shall approve expenditure within any limits set by council and in accordance with any policy statement approved by council. Any Revenue or Capital Grant in excess of £5,000 shall before payment, be subject to ratification by resolution of the council.
- 5.9. Members are subject to the Code of Conduct that has been adopted by the council and shall comply with the Code and Standing Orders when a decision to authorise or instruct payment is made in respect of a matter in which they have a disclosable pecuniary or other interest, unless a dispensation has been granted.
- 5.10. The council will aim to rotate the duties of members in these Regulations so that onerous duties are shared out as evenly as possible over time.

- 5.11. Any changes in the recorded details of suppliers, such as bank account records, shall be approved ~~in writing by a Member~~ **by the Clerk.**

**Commented [C5]:** As per the Model regulations

## 6. INSTRUCTIONS FOR THE MAKING OF PAYMENTS

- 6.1. The council will make safe and efficient arrangements for the making of its payments.
- 6.2. Following authorisation under Financial Regulation 5 above, the council, a duly delegated committee or, if so delegated, the Clerk or RFO shall give instruction that a payment shall be made.
- 6.3. All payments shall be effected by ~~cheque or other~~ **BACS or CHAPS** methods instructions to the council's bankers, or otherwise, in accordance with a resolution of council.
- 6.4. ~~Cheques or orders for payment drawn on the bank account in accordance with the schedule as presented to council or committee shall be signed by one two~~ **members** of council and countersigned by the Clerk, ~~in accordance with a resolution instructing that payment.~~ A member who is a bank signatory, having a connection by virtue of family or business relationships with the beneficiary of a payment, should not, under normal circumstances, be a signatory to the payment in question.
- ~~6.5. To indicate agreement of the details shown on the cheque or order for payment with the counterfoil and the invoice or similar documentation, the signatories shall each also initial the cheque counterfoil.~~
- 6.6. ~~Cheques or orders for payment shall not normally be presented for signature other than at a council or committee meeting (including immediately before or after such a meeting). Any signatures obtained away from such meetings shall be reported to the council at the next convenient meeting.~~
- 6.7. If thought appropriate by the council, payment for utility supplies (energy, telephone and water) and any National Non-Domestic Rates may be made by variable direct debit provided that the instructions are signed by two members and any payments are reported to council as made. The approval of the use of a variable direct debit shall be renewed by resolution of the council at least every two years.
- 6.8. If thought appropriate by the council, payment for certain items (principally salaries) may be made by banker's standing order provided that the instructions are signed, or otherwise evidenced by two members are retained and any payments are reported to council as made. The approval of the use of a banker's standing order shall be renewed by resolution of the council at least every two years.
- 6.9. ~~If thought appropriate by the council, payment for certain items may be made by BACS or CHAPS methods provided that the instructions for each payment are~~

**Commented [C6]:** Best practice and recommendation in the model etc is 2 because Councillors shouldn't do anything alone.

~~signed, or otherwise evidenced, by two authorised bank signatories, are retained and any payments are reported to council as made.~~ The approval of the use of BACS or CHAPS shall be renewed by resolution of the council at least every two years.

~~6.10. If thought appropriate by the council payment for certain items may be made by internet banking transfer provided evidence is retained showing which members approved the payment.~~

**Commented [C7]:** As per the model regulations

6.11. Where a computer requires use of a personal identification number (PIN) or other password(s), for access to the council's records on that computer, a note shall be made of the PIN and Passwords and shall be handed to and retained by the Chairman of Council in a sealed dated envelope. This envelope may not be opened other than in the presence of two other councillors. After the envelope has been opened, in any circumstances, the PIN and / or passwords shall be changed as soon as practicable. The fact that the sealed envelope has been opened, in whatever circumstances, shall be reported to all members immediately and formally to the next available meeting of the council. This will not be required for a member's personal computer used only for remote authorisation of bank payments.

6.12. No employee or councillor shall disclose any PIN or password, relevant to the working of the council or its bank accounts, to any person not authorised in writing by the council or a duly delegated committee.

6.13. Regular back-up copies of the records on any computer shall be made and shall be stored securely away from the computer in question, and preferably off site.

6.14. The council, and any members using computers for the council's financial business, shall ensure that anti-virus, anti-spyware and firewall software with automatic updates, together with a high level of security, is used.

6.15. Where internet banking arrangements are made with any bank, the RFO shall be appointed as the Service Administrator. The bank mandate approved by the council shall identify a number of councillors who will be authorised to approve transactions on those accounts. The bank mandate will state clearly the amounts of payments that can be instructed by the use of the Service Administrator alone, or by the Service Administrator with a stated number of approvals.

6.16. Access to any internet banking accounts will be directly to the access page (which may be saved under "favourites"), and not through a search engine or e-mail link. Remembered or saved passwords facilities must not be used on any computer used for council banking work. Breach of this Regulation will be treated as a very serious matter under these regulations.

6.17. Changes to account details for suppliers, which are used for internet banking may only be changed on written hard copy notification by the supplier and supported by hard copy authority for change signed by the RFO and Chairman. A programme of regular checks of standing data with suppliers will be followed.



- 6.18. Any Debit Card issued for use will be specifically restricted to the RFO and Clerk and administrators within the limits of the purchase delegation policy and will also be restricted to a single transaction maximum value of £1,000 unless authorised by council or finance committee in writing before any order is placed.
- 6.19. A pre-paid debit card may be issued to employees with varying limits. These limits will be set by the council. Transactions and purchases made will be reported to the council and authority for topping-up shall be at the discretion of the council.
- 6.20. Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the RFO and Clerk and shall be subject to automatic payment in full at each month-end. Personal credit or debit cards of members or staff shall not be used under any circumstances.
- 6.21. The RFO may provide petty cash to officers for the purpose of defraying operational and other expenses. Vouchers for payments made shall be forwarded to the RFO with a claim for reimbursement.
- a) The RFO shall maintain a petty cash float of £200 for the purpose of defraying operational and other expenses. Vouchers for payments made from petty cash shall be kept to substantiate the payment.
  - b) Income received must not be paid into the petty cash float but must be separately banked, as provided elsewhere in these regulations.
  - c) Payments to maintain the petty cash float shall be shown separately on the schedule of payments presented to council under 5.2 above.

**Commented [C8]:** Alignment to the delegation policy.

## **7. PAYMENT OF SALARIES**

- 7.1. As an employer, the council shall make arrangements to meet fully the statutory requirements placed on all employers by PAYE and National Insurance legislation. The payment of all salaries shall be made in accordance with payroll records and the rules of PAYE and National Insurance currently operating, and salary rates shall be as agreed by council, or duly delegated committee.
- 7.2. Payment of salaries and payment of deductions from salary such as may be required to be made for tax, national insurance and pension contributions, or similar statutory or discretionary deductions must be made in accordance with the payroll records and on the appropriate dates stipulated in employment contracts, provided that each payment is reported to the next available council meeting, as set out in these regulations above.
- 7.3. No changes shall be made to any employee's pay, emoluments, or terms and conditions of employment without the prior consent of the council.
- 7.4. Each and every payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a separate confidential record (confidential cash book). This confidential record is

not open to inspection or review (under the Freedom of Information Act 2000 or otherwise) other than:

- a) by any councillor who can demonstrate a need to know;
- b) by the internal auditor;
- c) by the external auditor; or
- d) by any person authorised under Audit Commission Act 1998, or any superseding legislation.

- 7.5. The total of such payments in each calendar month shall be reported with all other payments as made as may be required under these Financial Regulations, to ensure that only payments due for the period have actually been paid.
- 7.6. An effective system of personal performance management should be maintained for the senior officers.
- 7.7. Any termination payments shall be supported by a clear business case and reported to the council. Termination payments shall only be authorised by council.
- 7.8. Before employing interim staff the council must consider a full business case.

## **8. LOANS AND INVESTMENTS**

- 8.1. All borrowings shall be effected in the name of the council, after obtaining any necessary borrowing approval. Any application for borrowing approval shall be approved by Council as to terms and purpose. The application for borrowing approval, and subsequent arrangements for the loan shall only be approved by full council.
- 8.2. Any financial arrangement which does not require formal borrowing approval from the Secretary of State/Welsh Assembly Government (such as Hire Purchase or Leasing of tangible assets) shall be subject to approval by the full council. In each case a report in writing shall be provided to council in respect of value for money for the proposed transaction.
- 8.3. The council will arrange with the council's banks and investment providers for the sending of a copy of each statement of account to the Chairman of the council at the same time as one is issued to the Clerk or RFO.
- 8.4. All loans and investments shall be negotiated in the name of the council and shall be for a set period in accordance with council policy.
- 8.5. The council shall consider the need for an Investment Strategy and Policy which, if drawn up, shall be in accordance with relevant regulations, proper practices and guidance. Any Strategy and Policy shall be reviewed by the council at least annually.

- 8.6. All investments of money under the control of the council shall be in the name of the council.
- 8.7. All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.
- 8.8. Payments in respect of short term or long term investments, including transfers between bank accounts held in the same bank, or branch, shall be made in accordance with Regulation 5 (Authorisation of payments) and Regulation 6 (Instructions for payments).

## **9. INCOME**

- 9.1. The collection of all sums due to the council shall be the responsibility of and under the supervision of the RFO.
- 9.2. Particulars of all charges to be made for work done, services rendered or goods supplied shall be agreed annually by the council, notified to the RFO and the RFO shall be responsible for the collection of all accounts due to the council.
- 9.3. The council will review all fees and charges at least annually, following a report of the Clerk.
- 9.4. Any sums found to be irrecoverable and any bad debts shall be reported to the council and shall be written off in the year.
- 9.5. All sums received on behalf of the council shall be banked intact as directed by the RFO. In all cases, all receipts shall be deposited with the council's bankers with such frequency as the RFO considers necessary.
- 9.6. The origin of each receipt shall be entered on the paying-in slip.
- 9.7. Personal cheques shall not be cashed out of money held on behalf of the council.
- 9.8. The RFO shall promptly complete any VAT Return that is required. Any repayment claims due in accordance with VAT Act 1994 section 33 shall be made at least annually coinciding with the financial year end.
- 9.9. Where any significant sums of cash are regularly received by the council, the RFO shall take such steps as are agreed by the council to ensure that more than one person is present when the cash is counted in the first instance, that there is a reconciliation to some form of control such as ticket issues, and that appropriate care is taken in the security and safety of individuals banking such cash.
- 9.10. Any income arising which is the property of a charitable trust shall be paid into a charitable bank account. Instructions for the payment of funds due from the charitable trust to the council (to meet expenditure already incurred by the

authority) will be given by the Managing Trustees of the charity meeting separately from any council meeting (see also Regulation 16 below).

## **10. ORDERS FOR WORK, GOODS AND SERVICES**

- 10.1. An official order or letter shall be issued for all work, goods and services unless a formal contract is to be prepared or an official order would be inappropriate. Copies of orders shall be retained.
- 10.2. Order books shall be controlled by the RFO.
- 10.3. All members and officers are responsible for obtaining value for money at all times. An officer issuing an official order shall ensure as far as reasonable and practicable that the best available terms are obtained in respect of each transaction, usually by obtaining three or more quotations or estimates from appropriate suppliers, subject to any *de minimis* provisions in Regulation 11.1 below.
- 10.4. A member may not issue an official order or make any contract on behalf of the council.
- 10.5. The **officer using delegated authority** RFO shall verify the lawful nature of any proposed purchase before the issue of any order, and in the case of new or infrequent purchases or payments, the RFO shall ensure that the statutory authority shall be reported to the meeting at which the order is approved so that the minutes can record the power being used.

## **11. CONTRACTS**

- 11.1. Procedures as to contracts are laid down as follows:
  - a. Every contract shall comply with these financial regulations, and no exceptions shall be made otherwise than in an emergency provided that this regulation need not apply to contracts which relate to items (i) to (vi) below:
    - i. for the supply of gas, electricity, water, sewerage and telephone services;
    - ii. for specialist services such as are provided by legal professionals acting in disputes;
    - iii. for work to be executed or goods or materials to be supplied which consist of repairs to or parts for existing machinery or equipment or plant;
    - iv. for work to be executed or goods or materials to be supplied which constitute an extension of an existing contract by the council;

- v. for additional audit work of the external auditor up to an estimated value of £500 (in excess of this sum the Clerk and RFO shall act after consultation with the Chairman and Vice Chairman of council); and
  - vi. for goods or materials proposed to be purchased which are proprietary articles and / or are only sold at a fixed price.
- b. Where the council intends to procure or award a public supply contract, public service contract or public works contract as defined by The Public Contracts Regulations 2015 (“the Regulations”) which is valued at £25,000 or more, the council shall comply with the relevant requirements of the Regulations<sup>2</sup>.
  - c. The full requirements of The Regulations, as applicable, shall be followed in respect of the tendering and award of a public supply contract, public service contract or public works contract which exceed thresholds in The Regulations set by the Public Contracts Directive 2014/24/EU (which may change from time to time)<sup>3</sup>.
  - d. When applications are made to waive financial regulations relating to contracts to enable a price to be negotiated without competition the reason shall be embodied in a recommendation to the council.
  - e. Such invitation to tender shall state the general nature of the intended contract and the Clerk shall obtain the necessary technical assistance to prepare a specification in appropriate cases. The invitation shall in addition state that tenders must be addressed to the Clerk in the ordinary course of post. Each tendering firm shall be supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract.
  - f. All sealed tenders shall be opened at the same time on the prescribed date by the Clerk in the presence of at least one member of council.
  - g. Any invitation to tender issued under this regulation shall be subject to Standing Orders 18 and shall refer to the terms of the Bribery Act 2010.
  - h. When it is to enter into a contract of less than £25,000 in value for the supply of goods or materials or for the execution of works or specialist services other than such goods, materials, works or specialist services as are excepted as set out in paragraph (a) the Clerk shall obtain 3 quotations (priced descriptions of the proposed supply); where the value is below £3,000 and above £100 the Clerk or RFO shall strive to obtain 3 estimates. Otherwise, Regulation 10.3 above shall apply.

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<sup>2</sup> The Regulations require councils to use the Contracts Finder website to advertise contract opportunities, set out the procedures to be followed in awarding new contracts and to publicise the award of new contracts

<sup>3</sup> Thresholds currently applicable are:

- a. For public supply and public service contracts 209,000 Euros (£181,302)
- b. For public works contracts 5,225,000 Euros (£4,551,413)

- i. The council shall not be obliged to accept the lowest or any tender, quote or estimate.
- j. Should it occur that the council, or duly delegated committee, does not accept any tender, quote or estimate, the work is not allocated and the council requires further pricing, provided that the specification does not change, no person shall be permitted to submit a later tender, estimate or quote who was present when the original decision making process was being undertaken.

## **12. PAYMENTS UNDER CONTRACTS FOR BUILDING OR OTHER CONSTRUCTION WORKS**

- 12.1. Payments on account of the contract sum shall be made within the time specified in the contract by the RFO upon authorised certificates of the architect or other consultants engaged to supervise the contract (subject to any percentage withholding as may be agreed in the particular contract).
- 12.2. Where contracts provide for payment by instalments the RFO shall maintain a record of all such payments. In any case where it is estimated that the total cost of work carried out under a contract, excluding agreed variations, will exceed the contract sum of 5% or more a report shall be submitted to the council.
- 12.3. Any variation to a contract or addition to or omission from a contract must be approved by the council and Clerk to the contractor in writing, the council being informed where the final cost is likely to exceed the financial provision.

## **13. STORES AND EQUIPMENT**

- 13.1. The officer in charge of each section shall be responsible for the care and custody of stores and equipment in that section.
- 13.2. Delivery notes shall be obtained in respect of all goods received into store or otherwise delivered and goods must be checked as to order and quality at the time delivery is made.
- 13.3. Stocks shall be kept at the minimum levels consistent with operational requirements.
- 13.4. The RFO shall be responsible for periodic checks of stocks and stores at least annually.

## **14. ASSETS, PROPERTIES AND ESTATES**

- 14.1. The Clerk shall make appropriate arrangements for the custody of all title deeds and Land Registry Certificates of properties held by the council. The RFO shall ensure a record is maintained of all properties held by the council, recording the location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held in accordance with Accounts and Audit Regulations.
- 14.2. No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of the council, together with any other consents required by law, save where the estimated value of any one item of tangible movable property does not exceed £250.
- 14.3. No real property (interests in land) shall be sold, leased or otherwise disposed of without the authority of the council, together with any other consents required by law. In each case a report in writing shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate).
- 14.4. No real property (interests in land) shall be purchased or acquired without the authority of the full council. In each case a report in writing shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate).
- 14.5. Subject only to the limit set in Regulation 14.2 above, no tangible moveable property shall be purchased or acquired without the authority of the full council. In each case a report in writing shall be provided to council with a full business case.
- 14.6. The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date. The continued existence of tangible assets shown in the Register shall be verified at least annually, possibly in conjunction with a health and safety inspection of assets.

## **15. INSURANCE**

- 15.1. Following the annual risk assessment (per Regulation 17), the RFO shall effect all insurances and negotiate all claims on the council's insurers in consultation with the Clerk.
- 15.2. The Clerk shall give prompt notification to the RFO of all new risks, properties or vehicles which require to be insured and of any alterations affecting existing insurances.

- 15.3. The RFO shall keep a record of all insurances effected by the council and the property and risks covered thereby and annually review it.
- 15.4. The RFO shall be notified of any loss liability or damage or of any event likely to lead to a claim and shall report these to council at the next available meeting.
- 15.5. All appropriate members and employees of the council shall be included in a suitable form of security or fidelity guarantee insurance which shall cover the maximum risk exposure as determined annually by the council, or duly delegated committee.

## **16. CHARITIES**

- 16.1. Where the council is sole managing trustee of a charitable body the Clerk and RFO shall ensure that separate accounts are kept of the funds held on charitable trusts and separate financial reports made in such form as shall be appropriate, in accordance with Charity Law and legislation, or as determined by the Charity Commission. The Clerk and RFO shall arrange for any audit or independent examination as may be required by Charity Law or any Governing Document.

## **17. RISK MANAGEMENT**

- 17.1. The council is responsible for putting in place arrangements for the management of risk. The Clerk shall prepare, for approval by the council, risk management policy statements in respect of all activities of the council. Risk policy statements and consequential risk management arrangements shall be reviewed by the council at least annually.
- 17.2. When considering any new activity, the Clerk shall prepare a draft risk assessment including risk management proposals for consideration and adoption by the council.

## **18. SUSPENSION AND REVISION OF FINANCIAL REGULATIONS**

- 18.1. It shall be the duty of the council to review the Financial Regulations of the council from time to time. The Clerk shall make arrangements to monitor changes in legislation or proper practices and shall advise the council of any requirement for a consequential amendment to these Financial Regulations.



- 18.2. The council may, by resolution of the council duly notified prior to the relevant meeting of council, suspend any part of these Financial Regulations provided that reasons for the suspension are recorded and that an assessment of the risks arising has been drawn up and presented in advance to all members of council.