

CAMBOURNE PARISH COUNCIL
District of South Cambridgeshire

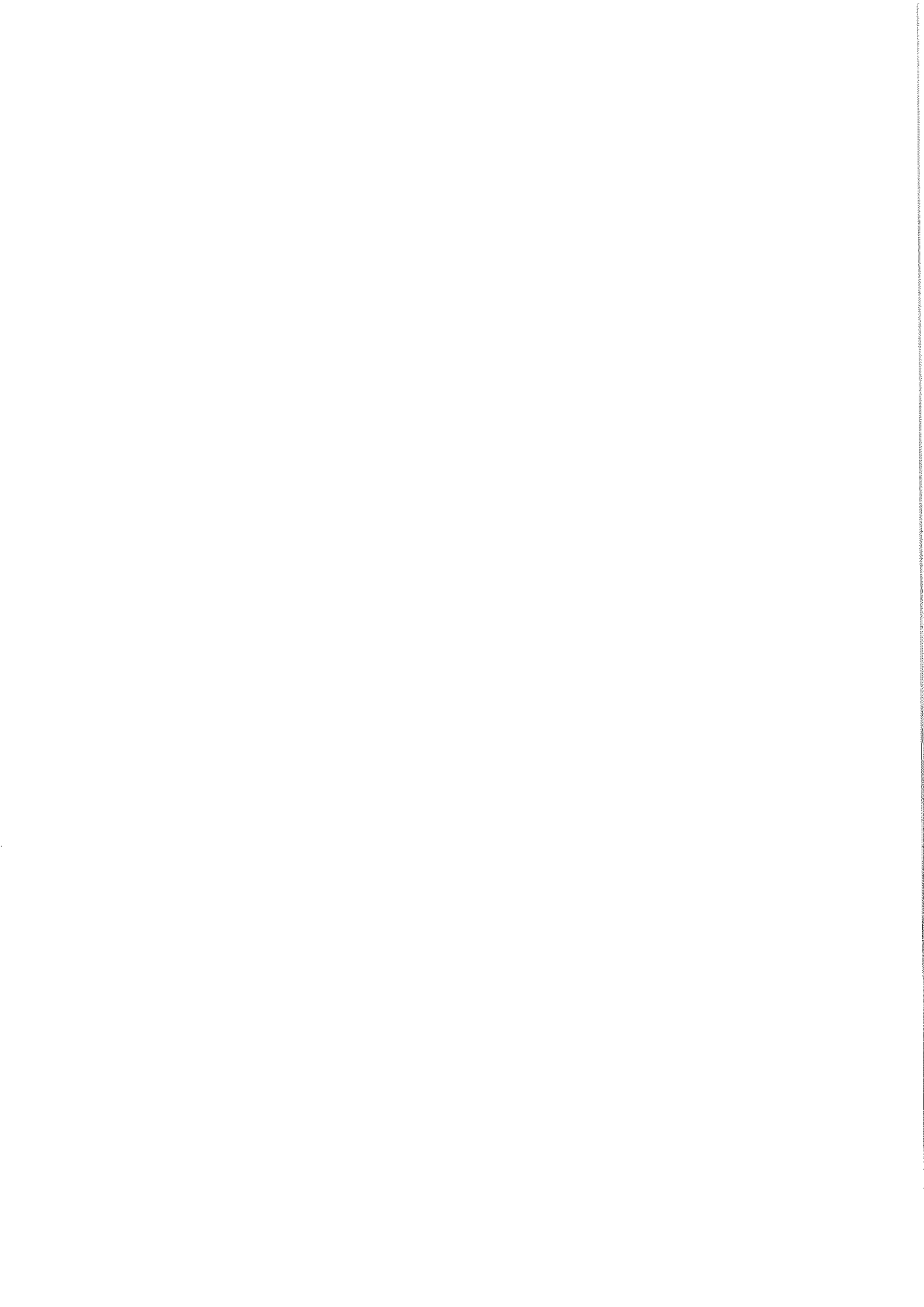
Council Meeting 3rd October 2017

FINANCIAL STATEMENT

- 10.1 SCHEDULE OF PAYMENTS:** to consider schedule of payments, copy attached.

RECOMMENDATIONS:

That the schedule of payments attached be received and the payments be approved.



SCHEDULE OF PAYMENTS

Paid Accounts

Date	Voucher No	Amount	VAT	Total	Name	For	Budget Code	Freq.
01-Sep-17		58.33		58.33	SCDC	Hub Bin Trade waste	1422	M
01-Sep-17		80.00		80.00	SCDC	Sports Pavilion bins additional collection	1114	M
01-Sep-17		13.00		13.00	SCDC	Cricket Pavilion Bin	1814	M
01-Sep-17		49.83		49.83	SCDC	Blue School Bins	1422	M
01-Sep-17		24.92		24.92	SCDC	New Cricket Pavilion Bin	1814	M
01-Sep-17		374.40		374.40	SCDC	Sports Pavilion Bins	1114	M
01-Sep-17		23.41		23.37	SCDC	NCP Recycling bin	1814	M
01-Sep-17		10.98		10.98	SCDC	Hub Recycling	1422	M
01-Sep-17		180.00		180.00	SCDC	SP Licence	1819	A
01-Sep-17		258.33	51.67	310.00	SWALEC	Hub - Gas	1416	M
01-Sep-17		401.00		401.00	SCDC	Rates - MUGA	1206	M
01-Sep-17		596.00		596.00	SCDC	Rates - Hub	1415	M
01-Sep-17		559.00		559.00	SCDC	Rates - Trailer Park	1711	M
01-Sep-17		97.00		97.00	SCDC	Rates - LC Cricket Pavilion	1811	M
01-Sep-17		536.00		536.00	SCDC	Rates - Sports Pavilion	1811	M
01-Sep-17		156.00		156.00	SCDC	Rates - New Cricket Pavilion	1811	M
01-Sep-17		72.00		72.00	SCDC	Rates - Cemetary - 01/04/17 - 31/03/18	901	M
01-Sep-17		47.60		47.60	South Staffs Water	Trailer Park Water	1710	½
01-Sep-17		50.16		50.16	SSWB	GC Cricket Wicket Water	1210	½
01-Sep-17		255.85		255.85	SSWB	Brace Dein Allotments Water	1011	½
01-Sep-17		294.50		294.50	South Staffs Water	Blue School	1414	½
05-Sep-17		18.59	0.93	19.52	Eon	Trailer Park	1705	M
05-Sep-17		76.09		76.09	Barclays	Bank charges A/c 93936082	203	M
05-Sep-17		108.55	21.71	130.26	British Gas	Sports Pavilion - Electricity	1806	
05-Sep-17	B735	369.00	73.80	442.80	A J & R Scambler & Sons	Equipment repairs	1104	

Agenda Item 10

05-Sep-17	B736	76.50	15.30	91.80	Briar Security Services	Site call out - Hub	1419
05-Sep-17	B736	226.50	45.30	271.80	Briar Security Systems	CCTV Maintenance- SLM [R]	2004 A
05-Sep-17	B736	91.50	18.30	109.80	Briar Security systems	Remote test & call out - Sports Pavilion	1812
05-Sep-17	B737	70.00	14.00	84.00	Cambridge Security Services	Alarm call outs Sports Pavilion	1812
05-Sep-17	B738	147.50	29.50	177.00	CamFire	Maintenance Fire Equipment SP	1808
05-Sep-17	B739	102.37	20.47	122.84	CCL Supplies	Cleaning supplies	1411
05-Sep-17	B740	1,320.00	264.00	1,584.00	Coastline Graphics Ltd	Parish Council Website Design	404 A
05-Sep-17	B741	1,600.00	320.00	1,920.00	Complete Cleaning	Hub And Blue School Cleaning	1417 M
05-Sep-17	B741	1,645.00	329.00	1,974.00	Complete Cleaning	Pavilions Cleaning	1820 M
05-Sep-17	B742	513.45	1.99	515.44	ECom Communications	Printing Parish Plan-Large Print	1412
05-Sep-17	B743	375.12		375.12	John Panrucker	Parish Plan thank you event.	1412
05-Sep-17	B744	346.00		346.00	Med-PTS	First Aid for Fete	414
05-Sep-17	B745	19.90	3.98	23.88	Premier Logos	Hi Viz Jacket	106
05-Sep-17	B745	622.00	124.40	746.40	Premier Logos	Fete Banners 2016 & 2017	414
05-Sep-17	B746	115.50	23.10	138.60	Ridgeons	Repairs & Maintenance- Manhole Covers	1809
05-Sep-17	B747	187.20	37.44	224.64	Mr K Fordham	Trailer Park refund	1713
11-Sep-17		82.50	16.50	99.00	SGW Payroll	Payroll Processing	207 M
10-Sep-17		25.91	3.08	28.99	Barclaycard	Merchant services	203 M
11-Sep-17		522.26	104.45	626.71	SSE	Blue Sch Electric	1407 M
11-Sep-17		528.91	105.78	634.69	SSE	Hub Electric	1407 M
11-Sep-17		2,421.76	484.35	2,906.11	SSE	LC Cricket Pavilion Electricity	1806 M
13-Sep-17		756.45	151.27	907.72	Fuel Genie	Petrol & Diesel	1109 M
13-Sep-17	B748	3,010.00	602.00	3,612.00	Adaptainer	2 containers	1107
13-Sep-17	B749	100.00		100.00	Edna Hurn	Payment for lawnmower	1103
13-Sep-17	B750	590.00	118.00	708.00	Sports Equip	Netball posts	1208
18-Sep-17		100.90	5.05	105.95	Opus	New Cricket Pavilion Electricity	1806 M
15-Sep-17		349.98	69.98	419.96	Barclaycard	Amazon Gazebo	1107
15-Sep-17		7.49		7.49	Barclaycard	Amazon Food Temperature probe	414
15-Sep-17		64.00		64.00	Barclaycard	Annual Card Fee	203

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15-Sep-17	165.00	33.00	198.00	Barclaycard	Advertising of NCP Licence Application	109
07-Sep-17	584.83	116.97	701.80	Ricoh	Photocopier	407 Q
22-Sep-17	4,691.09		4,691.09	PAYE		102 M
21-Sep-17	267.18	52.84	320.02	EE & T Mobile	Mobile Phones	403 M
25-Sep-17	394.62	78.92	473.54	Southern Electric	Hub- Electric	1407 M
26-Sep-17	8,814.44		8,814.44	Pension		103 M
26-Sep-17	17,404.15		17,404.15	Payroll		101 M
26-Sep-17	3,773.21		3,773.21	Anglian Water	Sports Pavilion Sewerage	1810 ½
26-Sep-17	220.00	44.00	264.00	AmeyCespa	Skip Hire [R]	2004
26-Sep-17	1,713.45	342.69	2,056.14	Brian Lecoche Ltd	Traveller Eviction	208
26-Sep-17	76.50	15.30	91.80	Briar Security Systems	Call out pir at NCP	1812
26-Sep-17	15.00	3.00	18.00	Briar Security Systems	Remote Reset SP	1812
26-Sep-17	76.50	15.30	91.80	Briar Security Systems	Call out to Hub alarm	1419
26-Sep-17	171.50	34.30	205.80	Briar Security Systems	Replacement monitor at Sports Centre	2004
26-Sep-17	86.50	17.30	103.80	Briar Security Systems	Call out for SP Fire Alarm	1812
26-Sep-17	55.3	11.06	66.36	Bright Visions	Office 365 Monthly cloud agreement	404 M
26-Sep-17	200.00	40.00	240.00	Cambridge Security Services	Overnight security for Fete	414
26-Sep-17	167.84		167.84	CG Electrical	Electrical works at Sports Centre [R]	2004
26-Sep-17	1,600.00	320.00	1,920.00	Complete Cleaning	Cleaning	1417 M
26-Sep-17	1,645.00	329.00	1,974.00	Complete Cleaning	Cleaning	1820 M
26-Sep-17	11.85	2.37	14.22	Cooleraid	Water cooler	1421 M
26-Sep-17	537.45	107.49	644.94	Coulson Building Group	Electrical works Hub and MUGA	1413
26-Sep-17	908.00	181.60	1,089.60	Coulson Building Group	Replacement flood lights at Trailer Park	1708
26-Sep-17	256.44	51.28	307.72	CPC	Trailer Park CCTV	1708
26-Sep-17	12.19	2.44	14.63	CPC	Battery & Gloves	1107
26-Sep-17	110.00	22.00	132.00	CPC	Santa Hats for Switch On [R]	1110
26-Sep-17	234.26		234.26	Dominic Plunkett	Cabling for Fete	414
26-Sep-17	214.00	42.80	256.80	Edge IT Systems	Additional Bookings capacity	404
26-Sep-17	57.78	11.56	69.34	ESPO	Goal post hooks	1208

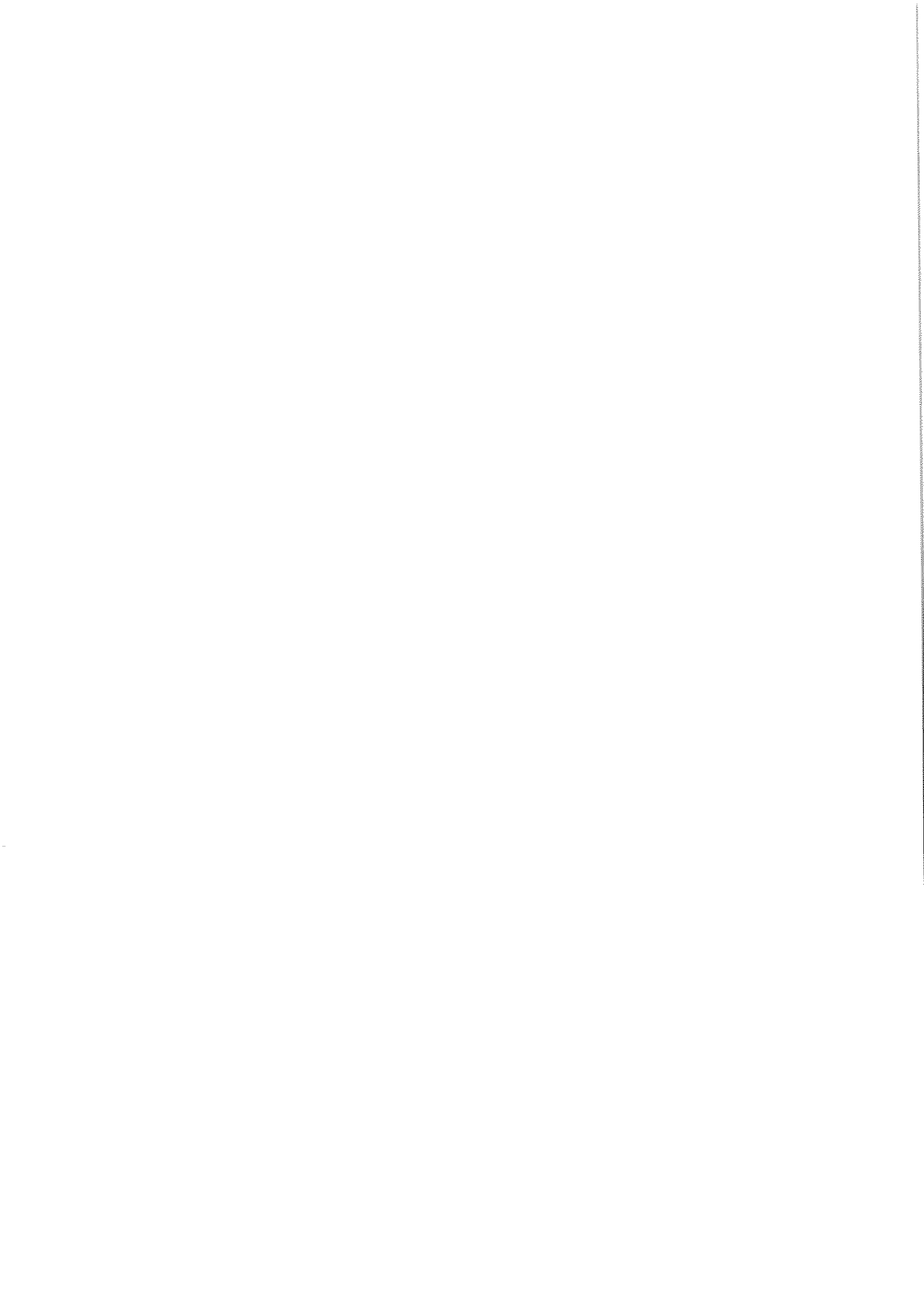
Agenda Item 10

26-Sep-17	B765	100.87	20.17	121.04	Initial	Nappy bin service at Blue School	1422	M
26-Sep-17	B766	500.00		500.00	Off the Chart	Sound & lighting at Fete	414	
26-Sep-17	B767	12.30	2.46	14.76	QVS	Lightbulbs	1413	
26-Sep-17	B768	500.00		500.00	Recycling Cambridge	Removal of fire damaged hut	1107	
26-Sep-17	B769	686.48	137.30	823.78	Scamblers	Vehicle Repairs	1104	
26-Sep-17	B770	141.20	28.23	169.43	Screwfix	Maintenance Equipment	1107	
26-Sep-17	B771	477.00		477.00	SLCC	Membership JV & LP	207	
26-Sep-17	B772	9,036.74	1,807.35	10,844.09	Timberworks Europe	Retention on New Cricket Pavilion.	2005	
26-Sep-17	B773	340.20	68.04	408.24	Window Services UK Ltd	Repair broken window at Soul building	1413	
26-Sep-17	B773	1,971.76	394.35	2,366.11	Window Services UK Ltd	New door at SP	1809	
29-Sep-17		609.16	121.84	731.00	Scottish Power	Muga Electricity	1202	M

10.2 CURRENT FINANCIAL STATEMENT: the council has been keeping within its agreed revised budgets and spending in accordance with our Financial Regulations, copy of Finance Spreadsheet as at 29.09.17.

RECOMMENDATIONS:

That the report on the Finance Spreadsheet as at 29.09.17 be received.



ESTIMATES OF EXPENDITURE 2017/2018

ADMINISTRATION

	Code		2015/16 Estimate	2015/16 Actual	2016/17 Estimate	2016/17 Projected	2017/18 Estimate	2017/18 Spent	2017/18 Balance	Power
EMPLOYEES										
Salaries 86.3%	101	Admin	176,104.29	163,774.50	189,493.69	179,719.46	198,693.82	81,305.04	115,388.78	LGA 1972 s111
National Insurance 86.3%	102	Admin	18,057.50	10,649.42	20,758.59	15,950.86	21,513.17	7,744.02	13,769.15	LGA 1972 s111
Pension LGPS 86.3%	103	Admin	44,019.13	34,052.67	49,652.00	55,022.19	48,159.72	22,897.37	25,262.35	LGA 1972 s111
Mileage & travel	104	Admin	55.00	0.00	55.00	0.00	0.00	0.00	0.00	LGA 1972 s111
Misc	105	Admin	0.00	0.00	0.00	0.00	0.00	0.00	0.00	LGA 1972 s111
Protective clothing & uniform	106	Admin	2,000.00	3,352.61	2,000.00	2,000.00	2,000.00	1,633.49	366.51	LGA 1972 s111
Office allowance	107	Admin	0.00	0.00	0.00	0.00	0.00	0.00	0.00	LGA 1972 s111
Advertising (Staff)	108	Admin	500.00	0.00	500.00	500.00	1,000.00	0.00	1,000.00	LGA 1972 s111
Advertising (Admin)	109	Admin	500.00	200.45	500.00	500.00	1,000.00	165.00	835.00	LGA 1972 s111
Payroll Processing	110	Admin	0.00		0.00	0.00	1,100.00	0.00	1,100.00	LGA 1972 s111
FINANCIAL										
Audit Fee	201	Admin	2,200.00	2,000.00	2,200.00	2,000.00	2,200.00	0.00	2,200.00	LGA 1972 s111
Internal Audit Fee	202	Admin	250.00	175.00	250.00	175.00	250.00	0.00	250.00	LGA 1972 s111
Bank charges/costs	203	Admin	750.00	1,469.02	1,000.00	1,671.82	1,750.00	735.71	1,014.29	LGA 1972 s111
Petty Cash (recharged)	204	Admin	500.00	250.00	500.00	350.00	500.00	0.00	500.00	LGA 1972 s111
Insurances	205	Admin	19,500.00	17,431.88	19,500.00	20,490.77	33,650.00	3,826.10	29,823.90	LGA 1972 s111
Election contributions	206	Admin	2,000.00	0.00	4,000.00	195.00	2,000.00	0.00	2,000.00	
Fees/subscriptions	207	Admin	2,170.00	2,564.13	2,170.00	2,982.31	2,000.00	6,461.69	-4,461.69	LGA 1972 s111 & s143
Legal fees	208	Admin	1,000.00	1,625.50	1,000.00	1,000.00	1,000.00	3,213.45	-2,213.45	LG (Misc Prov) 1976
GRANT SUPPORT										
To organisations 137	301	Parish	1,000.00	400.00	1,000.00	0.00	1,000.00	0.00	1,000.00	LGA 1972 s137
Cambourne Youth Partnership	302	Parish	20,000.00	31,026.70	20,000.00	31,000.00	30,000.00	20,000.00	10,000.00	Part youth worker payment s106
Other Grant Aid	303	Parish	2,000.00	500.00	2,000.00	1,550.00	2,000.00	0.00	2,000.00	
Sports Development	1209	R&L	1,000.00	944.10	1,000.00	1,000.00	19,000.00	0.00	19,000.00	
Community Devt	1412	Comm	7,300.00	3,130.59	10,000.00	10,000.00	15,000.00	11,297.48	3,702.52	
PARISH										
Rent	401	Parish	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Maintenance	402	Parish	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Telephone/Internet	403	Parish	5,000.00	6,201.65	5,500.00	6,495.95	6,500.00	3,964.47	2,535.53	
Computer services	404	Parish	1,000.00	1,470.78	1,000.00	1,245.00	1,000.00	4,362.49	-3,362.49	
Stationery/printing	405	Parish	1,500.00	1,659.50	2,000.00	1,210.00	2,000.00	329.09	1,670.91	
Postages	406	Parish	300.00	402.55	300.00	270.00	300.00	80.50	219.50	
Photocopying	407	Parish	2,000.00	1,937.86	2,000.00	2,357.00	2,500.00	1,897.30	602.70	
Equipment	408	Parish	737.00	1,483.98	737.00	783.00	1,000.00	749.75	250.25	
Repairs and renewals	409	Parish	0.00	388.25	0.00	0.00	0.00	0.00	0.00	
Data Protection/FOI	410	Parish	35.00	35.00	35.00	35.00	35.00	0.00	35.00	
Web Site	411	Parish	500.00	0.00	500.00	500.00	5,000.00	0.00	5,000.00	LGA 1972 s142
Newsletter/Annual rep't	412	Parish	0.00	0.00	0.00	0.00	0.00	0.00	0.00	LGA 1972 s142
Hospitality	413	Parish	150.00	48.65	150.00	150.00	150.00	194.40	-44.40	LG (Misc Prov) 1976
Festivals	414	Parish	4,000.00	3,994.76	2,000.00	2,581.00	2,000.00	2,331.28	-331.28	LGA 1972 s145 Donation in 100
Chairman's Allowance	415	Parish	280.00	167.74	280.00	280.00	300.00	0.00	300.00	LGA 1972 ss15(5)
Youth Council	416	Parish	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Winter Gritting	417	Parish	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
School Crossing Patrol	418	Parish	0.00	0.00	0.00	0.00	5,000.00	0.00	5,000.00	
HEALTH & SAFETY, TRAINING and CONFERENCES										
Staff training	501	Parish	2,000.00	1,195.00	2,000.00	2,000.00	2,000.00	1,156.00	844.00	
Members training	502	Parish	500.00	0.00	500.00	120.00	500.00	625.00	-125.00	
Staff & Members conf	503	Parish	500.00	0.00	500.00	138.00	500.00	0.00	500.00	
Health & Safety	504	Parish	1,000.00	0.00	1,000.00	100.00	500.00	0.00	500.00	
TOTAL			320,407.92	292,532.29	346,081.28	344,372.36	411,101.71	174,969.62	236,132.09	
INCOME	100	Parish	25,000.00	238,071.65	25,000.00	161,784.52	40,000.00	21,175.48	18,824.52	
NET EXPENDITURE			295,407.92	54,460.64	321,081.28	182,587.84	371,101.71	153,794.14	217,307.57	

	Code		2015/16 Estimate	2015/16 Actual	2016/17 Estimate	2016/17 Projected	2017/18 Estimate	2017/18 Spent	2017/18 Balance	
SERVICES										
CEMETERIES										
Maintenance	901	Cem	0.00	0.00	0.00	0.00	0.00	740.47	-740.47	LGA 1972 s214
Electricity	902	Cem	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Repairs and renewals	903	Cem	1,000.00	0.00	1,000.00	200.00	1,000.00	0.00	1,000.00	
Tree and hedge Maint.	904		200.00	0.00	200.00	0.00	200.00	0.00	200.00	
Water	905	Cem	145.00	29.55	145.00	25.00	145.00	0.00	145.00	
ALLOTMENTS										
Salaries 1.3%	1001	Allots	2,598.82	3,227.34	2,866.23	2,099.54	3,004.20	944.51	2,059.69	
National Insurance 1.3%	1002	Allots	394.56	196.46	524.22	190.63	554.42	97.67	456.75	
Pension LGPS 1.3%	1003	Allots	490.14	685.86	557.41	651.06	544.76	238.66	306.10	
Maintenance	1004	Allots	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Electricity	1005	Allots	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Plant & equipment	1006	Allots	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Plant maintenance	1007	Allots	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Materials	1008	Allots	300.00	0.00	300.00	0.00	300.00	0.00	300.00	
Tree and hedge Maint.	1009	Allots	100.00	0.00	100.00	0.00	0.00	0.00	0.00	
Repairs and renewals	1010	Allots	1,000.00	0.00	1,000.00	500.00	500.00	0.00	500.00	
water	1011	Allots	735.00	965.13	1,250.00	800.00	1,000.00	877.48	122.52	
PUBLIC OPEN SPACES & PLAY AREAS										
Maintenance	1101	R&L	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Electricity	1102	R&L	255.00	150.51	255.00	250.00	255.00	128.12	126.88	
Plant & equipment	1103	R&L	17,000.00	29,388.18	25,000.00	34,950.00	39,000.00	41,115.74	-2,115.74	Note part exchange shown in income £9,275
Plant maintenance	1104	R&L	2,200.00	4,883.52	2,200.00	2,200.00	2,200.00	2,910.85	-710.85	
Materials	1105	R&L	6,600.00	893.63	3,000.00	1,000.00	2,000.00	219.30	1,780.70	
RoSPA Fees	1106	R&L	800.00	501.00	800.00	591.50	800.00	556.50	243.50	
Repairs & Renewals	1107	R&L	10,000.00	7,639.72	30,000.00	30,000.00	10,000.00	12,035.89	-2,035.89	
Water	1108	R&L	125.00	73.28	125.00	95.00	125.00	0.00	125.00	
Diesel/Service etc	1109	R&L	10,000.00	5,540.14	10,000.00	7,000.00	10,000.00	4,584.49	5,415.51	
Christmas Trees/Lights	1110	R&L	1,000.00	8,695.26	1,000.00	1,000.00	1,000.00	807.00	193.00	Donation in 100
Fireworks	1111	R&L	2,660.00	4,784.00	2,660.00	5,340.00	2,660.00	0.00	2,660.00	
Farmers Markets	1112	R&L	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Bus Shelter Purchase	1113	R&L	0.00	0.00	8,500.00	8,500.00	0.00	0.00	0.00	LG (Misc Prov) 1953 s4
Refuse collection	1114	R&L	0.00	0.00	0.00	0.00	4,500.00	1,844.24	2,655.76	
SPORTS SERVICES										
Maintenance	1201	R&L	2,700.00	4,580.75	6,000.00	3,600.00	6,000.00	23.57	5,976.43	LG (Misc Prov) 1976
Electricity	1202	R&L	2,500.00	5,049.53	5,000.00	4,500.00	5,000.00	3,776.81	1,223.19	LG (Misc Prov) 1976
Plant & equipment	1203	R&L	600.00	62.85	600.00	50.00	600.00	0.00	600.00	LG (Misc Prov) 1976
Plant maintenance	1204	R&L	660.00	380.49	660.00	300.00	660.00	0.00	660.00	LG (Misc Prov) 1976
Materials	1205	R&L	10,000.00	15,776.32	7,500.00	8,130.00	7,500.00	6,668.36	831.64	LG (Misc Prov) 1976
Rates MUGA	1206	R&L	4,350.00	3,984.00	4,350.00	4,017.20	4,350.00	2,403.60	1,946.40	LG (Misc Prov) 1976
Fees	1207	R&L	0.00	1,713.03	0.00	1,840.00	4,000.00	4,376.60	-376.60	LG (Misc Prov) 1976
Repairs and renewals	1208	R&L	7,500.00	2,410.73	5,000.00	5,000.00	5,000.00	8,220.84	-3,220.84	LG (Misc Prov) 1976
Pitch Management	1209	R&L			1,500.00		0.00	0.00	0.00	
Water	1210	R&L	1,000.00	456.72	1,000.00	140.00	1,000.00	230.96	769.04	LG (Misc Prov) 1976
TOTAL EXPENDITURE		R&L	86,913.52	102,068.00	123,092.86	122,969.93	113,898.38	92,801.66	21,096.72	
INCOME										
Interment fees	900	Cem	0.00	0.00	0.00	750.00	0.00	0.00	0.00	
Memorial fees	920	Cem	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Exclusive Rights fees	930	Cem	0.00	0.00	0.00	2,000.00	0.00	0.00	0.00	
Cemeteries Other	940	Cem	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Allotment fees	1000	Allots	2,400.00	2,633.41	2,400.00	2,105.00	2,400.00	1,229.53	1,170.47	
Other income	1100		75,000.00	67,557.04	92,000.00	92,000.00	101,775.00	73,206.27	28,568.73	
Muga and Pitches	1200	R&L	15,000.00	13,695.53	15,000.00	27,044.83	40,000.00	18,695.51	21,304.49	
TOTAL INCOME			92,400.00	83,885.98	109,400.00	123,899.83	144,175.00	93,131.31	51,043.69	
NET EXPENDITURE		R&L	-5,486.48	18,182.02	13,692.86	-929.90	-30,276.62	-329.65	-29,946.97	

COMMUNITY SERVICES			2015/16	2015/16	2016/17	2016/17	2017/18	2017/18	2017/18
Code			Estimate	Actual	Estimate	Projected	Estimate	Spent	Balance
Community Centres									
Salaries 7.5%	1401	Comm	21,140.99	23,417.76	16,403.05	16,036.26	17,030.63	1,384.06	15,646.57 LG (Misc Prov) 1976
National Insurance 7.5%	1402	Comm	995.97	721.46	1,122.04	539.75	1,203.15	107.62	1,095.53 LG (Misc Prov) 1976
Pension LGPS 7.5%	1403	Comm	5,922.18	4,495.39	4,496.71	2,788.01	4,637.22	89.83	4,547.39 LG (Misc Prov) 1976
Training	1404	Comm	300.00	0.00	300.00	0.00	300.00	0.00	300.00 LG (Misc Prov) 1976
Insurance	1405	Comm	8,000.00	4,235.00	8,000.00	6,000.00	0.00	0.00	0.00 LG (Misc Prov) 1976
Maintenance	1406	Comm	1,000.00	0.00	1,000.00	0.00	1,000.00	130.00	870.00 LG (Misc Prov) 1976
Electricity	1407	Comm	10,000.00	10,098.39	12,000.00	7,671.12	12,000.00	4,122.62	7,877.38 LG (Misc Prov) 1976
Telephone	1408	Comm	0.00	0.00	0.00	0.00	0.00	0.00	0.00 LG (Misc Prov) 1976
Plant & equipment	1409	Comm	900.00	988.87	900.00	900.00	900.00	0.00	900.00 LG (Misc Prov) 1976
Plant maintenance	1410	Comm	1,500.00	4,055.63	2,000.00	2,000.00	2,000.00	1,979.59	20.41 LG (Misc Prov) 1976
Materials	1411	Comm	1,500.00	2,122.27	2,000.00	1,775.00	2,000.00	657.11	1,342.89 LG (Misc Prov) 1976
Repairs and renewals	1413	Comm	4,500.00	9,396.51	4,500.00	4,500.00	4,500.00	1,794.44	2,705.56 LG (Misc Prov) 1976
Water	1414	Comm	3,600.00	2,881.99	3,600.00	6,957.79	7,000.00	4,440.43	2,559.57 LG (Misc Prov) 1976
Rates	1415	Comm	10,000.00	4,920.00	23,000.00	5,493.00	23,000.00	3,577.19	19,422.81 LG (Misc Prov) 1976
Gas	1416	Comm	9,000.00	6,312.10	9,000.00	6,300.00	7,500.00	8,833.76	-1,333.76 LG (Misc Prov) 1976
Cleaning	1417	Comm	1,400.00	10,972.90	21,660.00	22,400.00	22,500.00	10,397.57	12,102.43 LG (Misc Prov) 1976
Window Cleaning	1418	Comm	150.00	0.00	150.00	0.00	0.00	0.00	0.00 LG (Misc Prov) 1976
Security	1419	Comm	250.00	691.50	250.00	70.00	250.00	553.00	-303.00 LG (Misc Prov) 1976
Entertainments licence	1420	Comm	300.00	540.00	360.00	360.00	180.00	429.50	-249.50 LG (Misc Prov) 1976
Water Cooler & supplies	1421	Comm	750.00	705.60	750.00	650.00	750.00	310.75	439.25 LG (Misc Prov) 1976
Refuse collection	1422	Comm	1,200.00	1,967.82	2,000.00	2,314.63	2,500.00	772.39	1,727.61 LG (Misc Prov) 1976
Re-payment of deposits	1423	Comm	0.00	231.22	0.00	80.00	0.00	0.00	0.00
TOTAL			82,409.14	88,754.41	113,491.80	86,835.56	109,251.00	39,579.86	69,671.14
INCOME	1400	Comm	39,000.00	32,403.62	39,000.00	40,000.00	45,000.00	20,015.89	24,984.11
NET EXPENDITURE			43,409.14	56,350.79	74,491.80	46,835.56	64,251.00	19,563.98	44,687.02
TRAILER PARK									
Salaries 0.9%	1701	Tra	3,767.60	5,090.34	3,060.97	3,858.12	2,033.85	2,290.59	-256.74 LGA 1972 s137
National Insurance 0.9%	1702	Tra	260.00	196.46	247.35	176.58	74.47	60.36	14.11 LGA 1972 s137
Pension LGPS 0.9%	1703	Tra	459.83	685.86	275.94	322.83	58.04	197.27	-139.23 LGA 1972 s137
Insurance	1704	Tra	360.00	360.00	360.00	360.00	0.00	1,777.12	-1,777.12 LGA 1972 s137
Electricity	1705	Tra	805.00	174.99	805.00	156.77	200.00	82.60	117.40 LGA 1972 s137
Plant & equipment	1706	Tra	0.00	0.00	0.00	0.00	0.00	0.00	0.00 LGA 1972 s137
Plant maintenance	1707	Tra	145.00	35.00	145.00	0.00	145.00	0.00	145.00 LGA 1972 s137
Repairs and renewals	1708	Tra	500.00	0.00	500.00	0.00	500.00	1,777.12	-1,277.12 LGA 1972 s137
Vermin Control	1709	Tra	0.00	0.00	0.00	0.00	0.00	0.00	0.00 LGA 1972 s137
water	1710	Tra	330.00	67.87	330.00	89.00	100.00	47.60	52.40 LGA 1972 s137
Rates	1711	Tra	1,080.00	5,760.00	6,000.00	5,808.00	6,000.00	3,356.00	2,644.00 LGA 1972 s137
Security	1712	Tra	0.00	0.00	0.00	0.00	0.00	0.00	0.00 LGA 1972 s137
Re-payment of deposits	1713	Tra	0.00	96.28	0.00	196.56	0.00	207.20	-207.20
Refuse collection	1714	Tra	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL			7,707.43	12,466.80	11,724.26	10,967.86	9,111.36	9,795.85	-684.49
INCOME	1700	Tra	7,000.00	8,005.61	8,600.00	7,980.17	9,000.00	4,018.86	4,981.14
NET EXPENDITURE			707.43	4,461.19	3,124.26	2,987.69	111.36	5,776.99	-5,665.63
Sports Buildings									
Salaries 4.0%	1801	SP	12,137.30	6,084.02	8,588.74	7,145.85	9,043.970	867.38	8,176.59 LG (Misc Prov) 1976
National Insurance 4.0%	1802	SP	991.92	363.76	1,191.20	441.64	1,278.680	107.62	1,171.06 LG (Misc Prov) 1976
Pension LGPS 4.0%	1803	SP	3,065.91	1,231.67	1,911.83	1,048.79	1,990.920	89.83	1,901.09 LG (Misc Prov) 1976
Insurance	1804	SP	390.00	390.00	390.00	390.00	0.00	0.00	0.00 LG (Misc Prov) 1976
Electricity	1806	SP	7,795.50	3,495.06	7,500.00	3,505.58	5,000.00	5,214.70	-214.70 LG (Misc Prov) 1976
Plant & equipment	1807	SP	0.00	1,519.11	0.00	0.00	500.00	0.00	500.00 LG (Misc Prov) 1976
Plant maintenance	1808	SP	3,000.00	1,256.12	3,000.00	1,900.00	2,000.00	1,437.50	562.50 LG (Misc Prov) 1976
Repairs and renewals	1809	SP	2,250.00	2,919.61	2,250.00	1,430.00	2,000.00	2,391.55	-391.55 LG (Misc Prov) 1976
Water	1810	SP	5,000.00	2,796.82	5,000.00	2,600.00	3,000.00	5,084.33	-2,084.33 LG (Misc Prov) 1976
Rates	1811	SP	9,000.00	10,244.43	9,000.00	7,533.21	9,000.00	4,731.05	4,268.95 LG (Misc Prov) 1976
Security	1812	SP	150.00	342.50	150.00	164.50	150.00	2,287.50	-2,137.50 LG (Misc Prov) 1976
Re-payment of deposits	1813		0.00	0.00	0.00	49.00	0.00	0.00	0.00
Refuse collection	1814	SP	4,000.00	4,110.32	4,500.00	4,771.06	0.00	857.92	
Entertainments licence	1819		0.00	0.00	0.00	0.00	200.00	180.00	
Cleaning	1820	SP	0.00	0.00	4,780.00	23,030.00	23,030.00	9,870.00	13,160.00
TOTAL			47,780.63	34,753.42	48,261.77	54,009.63	57,193.57	33,119.39	24,912.10
INCOME	1800		9,000.00	7,998.48	9,000.00	9,000.00	10,000.00	8,072.77	1,927.23
NET EXPENDITURE			38,780.63	26,754.94	39,261.77	45,009.63	47,193.57	25,046.62	22,984.87

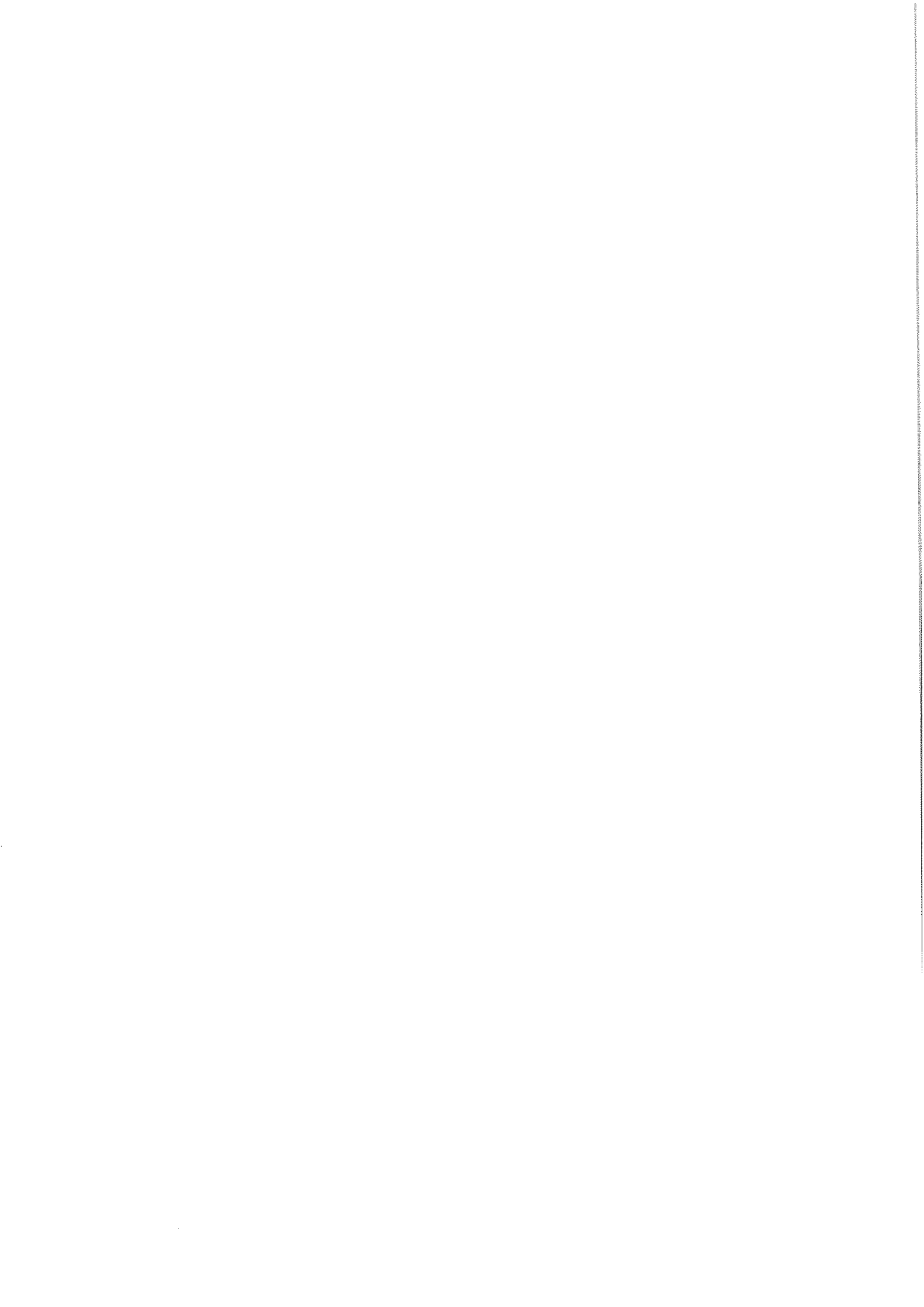
SUMMARY	Code	2015/16	2015/16	2016/17	2016/17	2017/18	2017/18	2017/18
		Estimate	Actual	Estimate	Projected	Estimate	Spent	Balance
Administration		295,407.92	54,460.64	321,081.28	182,587.84	371,101.71	153,794.14	217,307.57
Services		-5,486.48	18,182.02	13,692.86	-929.90	-30,276.62	-329.65	-29,946.97
Community Services		43,409.14	56,350.79	74,491.80	46,835.56	64,251.00	19,563.98	44,687.02
Trailer Park		707.43	4,461.19	3,124.26	2,987.69	111.36	5,776.99	-5,665.63
Sports Buildings		38,780.63	26,754.94	39,261.77	45,009.63	47,193.57	25,046.62	22,146.95
TOTAL		372,818.64	160,209.58	451,651.97	276,490.82	452,381.02	203,852.08	248,528.94
CAPITAL SCHEMES								
Scheme								
Cemetery path, fees and landscaping	2001	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Allotments Hut / maintenance building.	2002	0.00	0.00	0.00	0.00	0.00	882.87	-882.87
Community Centre	2003	204,706.00	194,086.50	5,000.00	5,000.00	15,000.00	0.00	15,000.00
Sports Facilities	2004	34,000.00	156,592.18	687,896.32	806,403.18	34,000.00	18,184.70	15,815.30
Cricket Pavilion	2005	363,309.00	175,812.97	4,000.00	90,121.15	4,000.00	9,036.74	-5,036.74
Renewables works	2006	0.00	0.00	0.00		0.00	0.00	0.00
Env. Improvements	2007	2,000.00	0.00	2,000.00	48,160.54	2,000.00	0.00	2,000.00
Capital Reserve	2008	5,000.00	0.00	5,000.00	0.00	0.00	0.00	0.00
Trailer Park	2009		0.00			0.00	0.00	0.00
Of site play	2010		0.00			60,000.00	0.00	60,000.00
TOTAL		609,015.00	526,491.65	703,896.32	949,684.87	115,000.00	28,104.31	86,895.69
Income	2000		411.10	39,000.00	233,701.99	70,000.00	0.00	70,000.00
NET EXPENDITURE		609,015.00	526,080.55	664,896.32	715,982.88	45,000.00	28,104.31	16,895.69
FUNDING SYSTEM								
TOTAL Revenue budget		372,818.64	160,209.58	451,651.97	276,490.82	452,381.02	203,852.08	248,528.94
TOTAL Capital Schemes		609,015.00	526,080.55	664,896.32	715,982.88	45,000.00	28,104.31	16,895.69
TOTAL VAT			129,111.35				33,078.19	-33,078.19
Vat Payments			22,853.89				17,960.03	-17,960.03
Grant from SCDC								
Total Est. Expenditure		981,833.64	792,547.59	1,116,548.29	992,473.70	497,381.02	282,994.61	214,386.41
Less contribution from balances		565,245.64	375,959.59	683,818.29	559,743.70	46,276.02	57,442.11	-11,166.09
Net Precept on SCDC		416,588.00	416,588.00	432,730.00	432,730.00	451,105.00	225,552.50	225,552.50
Income from SCDC		416,588.00	416,588.00	432,730.00	432,730.00	451,105.00	225,552.50	225,552.50
Balances remaining		-565,245.64	-375,959.59	-683,818.29	-559,743.70	-46,276.02	-57,442.11	
Allocated Reserves		0.00	0.00	285,953.18	891,688.96	285,953.18	0.00	
Balances remaining		-565,245.64	-375,959.59	-969,771.47	-1,451,432.66	-332,229.20	-57,442.11	
Balance from last year		201,664.13	201,664.13	1,660,156.20	1,660,156.20	1,100,412.50	1,100,412.50	
Balance		-363,581.51	-174,295.46	690,384.73	1,100,412.50	768,183.30	1,042,970.39	
Estimated Tax Base								
Average Band D	3450 3450	2015/16						
Average Band D	133.7 3583.7	2016/17		120.75				
Average Band D	115.4 3699.1	2017/18				121.95		

inc 33,905.72 loan repayment contract payments from 15-16

10.3 Bank Reconciliations: to consider approving the Bank reconciliations as at the 1st September 2017.

RECOMMENDATIONS:

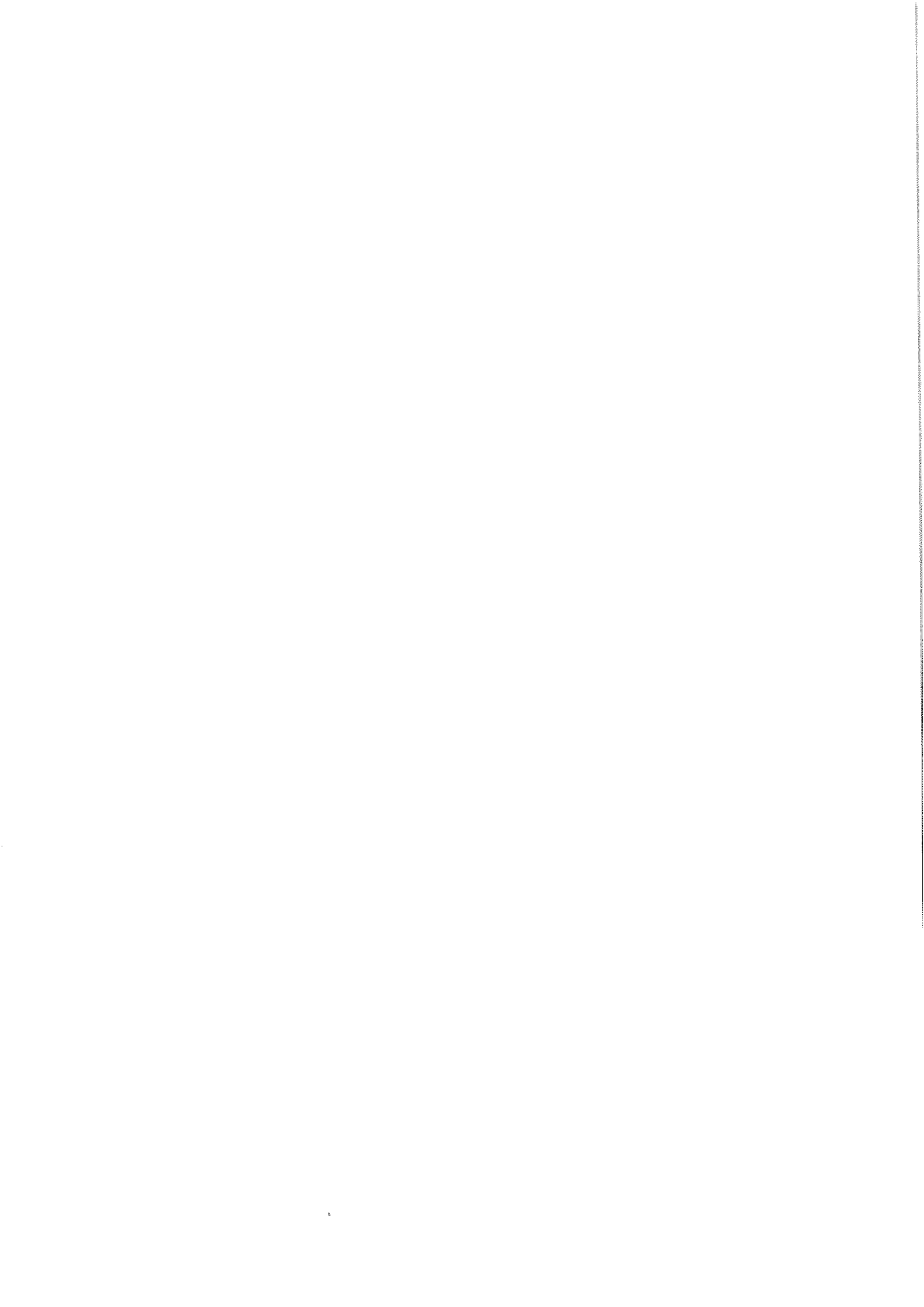
That the bank reconciliation attached be received and approved.



10.4 Financial Regulations – Further to the Internal Auditors report where he noticed some typo's and an incomplete section these have been updated. Paragraph 5.3 has a proposed amendment in line with the Internal Auditors suggestion.

RECOMMENDATIONS:

That the amendments be approved.



THE NATIONAL ASSOCIATION OF LOCAL COUNCILS
109 GREAT RUSSELL STREET LONDON WC1B 3LD



CAMBOURNE PARISH COUNCIL

District of South Cambridgeshire

FINANCIAL REGULATIONS

**AS ADOPTED BY Cambourne Parish Council
ON 20th MAY 2014**

**Amended by Cambourne Parish Council
On 17th May 2016**

Amended by Cambourne Parish Council

On 3rd October 2017

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These Financial Regulations were adopted by the Council at its Meeting held on [20th May 2014.]

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 orders¹ 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. The Clerk has been appointed as RFO for this council and these regulations will apply accordingly.
- 1.9. The RFO;

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

- acts under the policy direction of the council;
 - administers the council's financial affairs in accordance with all Acts, Regulations and proper practices;
 - 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 Regulations².
- 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;

² In England - Accounts and Audit (England) Regulations 2011/817
In Wales - Accounts and Audit (Wales) Regulations 2005/368

- 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 [£20,000]; 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

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(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, a member other than the Chairman [or a 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 [Finance Committee].
- 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 or have had 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. Each 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 financial year to the council not later than the end of November each year including any proposals for revising the forecast.
- 3.2. The RFO must each year, by no later than November, 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 committee 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.

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 £30,000;
 - a duly delegated committee of the council for items over £2,500; or
 - the Clerk, in conjunction with Chairman of Council or Chairman of the appropriate committee, for any items below £2,500.

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.

- 4.2. 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 and with the approval of council 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').
- 4.3. Unspent provisions in the revenue or capital budgets for completed projects shall not be carried forward to a subsequent year.
- 4.4. The salary budgets are to be reviewed at least annually in [October] 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.
- 4.5. In cases ~~of extreme~~ 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 £2,500. The Clerk shall report such action to the chairman as soon as possible and to the council as soon as practicable thereafter.
- 4.6. 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.
- 4.7. All capital works shall be administered in accordance with the council's standing orders and financial regulations relating to contracts.

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- 4.8. 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 bi-monthly and shall show explanations of material variances. For this purpose "material" shall be in excess of £200 or 15% of the budget.
- 4.9. Changes in earmarked reserves shall be approved by council as part of the budgetary control process.

5. BANKING ARRANGEMENTS AND AUTHORISATION OF PAYMENTS

- 5.1. The council's banking arrangements, including the bank mandate, shall be made by
- 5.2. 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.
- 5.3. 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 [or finance committee]. The council / committee shall review the schedule for compliance and, having satisfied itself shall authorise payment by a resolution of the council [or finance committee]. 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.

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Proposed amended Paragraph as requested by the internal Auditor

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5.3. (The RFO shall prepare a schedule of payments requiring authorisation and present them to the two of the authorised signatories, together with the relevant invoices, and check them for compliance and, having satisfied themselves shall authorise payment These payments will be reported by forming part of the Agenda for the Meeting and, together with the relevant invoices, present the schedule to council [or finance committee]. The council / committee will then approve the actions of the authorised signatories. 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.)

- 5.4. 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

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received, carried out, examined and represents expenditure previously approved by the council.

- 5.5. 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 [or Finance Committee] Meeting.
- 5.6. The Clerk and RFO shall have delegated authority to authorise the payment of items only in the following circumstances:
- a) 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 [or finance committee];
 - b) 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 finance committee]; or
 - c) 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 [or finance committee].
- 5.7. 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 [,or a duly authorised committee,] 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 [or Finance Committee].
- 5.8. 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.
- 5.9. 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 £20,000 shall before payment, be subject to ratification by resolution of the council.
- 5.10. 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.

- 5.11. 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.
- 5.12. Any changes in the recorded details of suppliers, such as bank account records, shall be reviewed by a Member.

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 BACS, cheque or other instructions to the council's bankers, or otherwise, in accordance with a resolution of Council or duly delegated Committee.
- 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 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 or Finance Committee 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, Barclaycard) 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

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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 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~~ four years ~~(at the first Annual Council meeting in an election year).~~

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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.

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 and also held in the safe. 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 ~~Clerk shall~~ Clerk shall be appointed as the Service Administrator. The Bank Mandate approved by the council shall identify four 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.

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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 two of the Clerk and a member. 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 Clerk and Deputy Clerk these will also be restricted to a single transaction maximum value of £2,500 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 or finance committee]. Transactions and purchases made will be reported to the council or relevant committee and authority for topping-up shall be at the discretion of the council or relevant committee.
- 6.20. Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the Clerk and Deputy Clerk these 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 Clerk may provide petty cash to officers for the purpose of defraying operational and other expenses. Vouchers for payments made shall be forwarded to the Clerk with a claim for reimbursement.
 - a) The RFO shall maintain as petty cash float of £450 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.—]

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] [relevant committee].
- 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

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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 unless electronic statements are available.
- 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 claim 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(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 (I) below.
- 10.4. A member may not issue an official order or make any contract on behalf of the council.
- 10.5. The 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 solicitors, accountants, surveyors and planning consultants;
 - 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 Regulations³.
 - 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)⁴.
 - 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.

³ 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

⁴ Thresholds currently applicable are:

- a. For public supply and public service contracts 209,000 Euros (£164,176)
- b. For public works contracts 5,225,000 Euros (£4,104,394)

- g. If less than three tenders are received for contracts above £60,000 or if all the tenders are identical the council may make such arrangements as it thinks fit for procuring the goods or materials or executing the works.
- h. Any invitation to tender issued under this regulation shall be subject to Standing Order 18, ⁵ insert reference of the council's s relevant standing order and shall refer to the terms of the Bribery Act 2010.
- i. 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 or RFO shall obtain 3 quotations (priced descriptions of the proposed supply); where the value is below [£5,000] and
- j. The council shall not be obliged to accept the lowest or any tender, quote or estimate.
- k. 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

⁵ Based on NALC's model standing order 18d in Local Councils Explained © 2013 National Association of Local Councils

- 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 Clerk 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 or relevant committee, 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~~ ~~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 Reg. 14.2 above, no tangible moveable property shall be purchased or acquired without the authority of the full council or relevant committee. In each case a Report in writing shall be provided to council with a full business case.

14.6. The Clerk 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 Financial Regulation 17), ~~the Clerk~~the Clerk shall effect all insurances and negotiate all claims on the council's insurers
- 15.2. The RFO shall keep a record of all insurances effected by the council and the property and risks covered thereby and annually review it.
- 15.3. 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.
- 15.4. 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 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 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~~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

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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.

* * *

Notes to the Model.

Stated dates or months may be changed to suit local circumstances.

[square brackets] This part may be deleted if not relevant. An alternative may have been provided.

Where the word "regularly" is used in the text it is for the individual council to set the required interval, monthly, quarterly, or half-yearly. This period should never exceed 12 months.

The value inserted in square brackets in [...] any of the paragraphs (other than the EU Procurement and Public Contract Regulations 2015 thresholds referred to in 11.1(k)) may be varied by the council and should be reviewed regularly and confirmed annually by the council.

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The appropriate approved list referred to in paragraph 11.1 (b) shall be a list drawn up by the Clerk and approved by council but, normally shall be based on the list maintained by the District Council for such works, if such list is maintained. In the absence of an appropriate list, the words in square brackets should be omitted.

Every effort has been made to ensure that the contents of this document are correct at time of publication. The National Association of Local Councils (NALC) cannot accept responsibility for errors, omissions and changes to information subsequent to publication.

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Appendix A Procedure for electronic payments.

The following steps will be followed for authorising all payments:

1. The Clerk to approve payment and initial invoices,
2. Deputy Clerk or Office Administrator will then enter payments on to the system,
3. Two of the authorised signatories will authorise the payment and initial all invoices.

No person that enters a payment will be able to authorise the same payment.
All authorisations of electronic payments will take place in the Parish Office.

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