

BURSCOUGH TOWN COUNCIL

FINANCIAL REGULATIONS

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. 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 financial control, which facilitates the effective exercise of the Council's functions, including arrangements for the management of risk and for the prevention and detection of fraud and corruption. These Financial Regulations are designed to demonstrate how the Council meets these responsibilities.
- 1.2. The Deputy Town Clerk and Responsible Financial Officer (RFO) is a statutory office; the Deputy Town Clerk and Responsible Financial Officer has been appointed as RFO for Burscough Town Council and these regulations will apply accordingly. As Financial Officer, acting under the policy direction of the Council, shall administer the Council's financial affairs in accordance with proper practices. The Deputy Town Clerk and Responsible Financial Officer shall determine, on behalf of the Council, its accounting records and accounting control systems. The Deputy Town Clerk and Responsible Financial Officer shall ensure that the accounting control systems are observed and that the accounting records of the Council are maintained and kept up to date in accordance with proper practices.
- 1.3. The Deputy Town Clerk and Responsible Financial Officer shall produce financial management information as required by the Council.
- 1.4. At least quarterly, a Member of the Council shall review the financial records and shall report on these to the Council. At least annually, prior to approving the annual return, the Council shall conduct a review of the effectiveness of its system of internal control which shall be in accordance with proper practices.
- 1.5. In these financial regulations, references to the Accounts and Audit Regulations shall mean the Regulations issued under the provisions of section 27 of the Audit Commission Act 1998 and then in force.
- 1.6. In these financial regulations the term 'proper practice' or 'proper practices' shall refer to guidance issued in Governance and Accountability in local Councils in England and Wales – a Practitioners' Guide, which is published jointly by NALC and SLCC and updated from time to time.

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Approved full Town Council Meeting 10/6/20 minute 171(b)

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Approved AGM 8/5/19 Minute 15

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2. ANNUAL BUDGET

- 2.1. The Council shall formulate and submit budget proposals in respect of revenue and capital, including the use of reserves and sources of funding, for the following financial year not later than the end of December each year.
- 2.2. Detailed estimates of all receipts and payments, including the use of reserves and all sources of funding, for the year shall be prepared each year by the Clerk and/or The Deputy Town Clerk and Responsible Financial Officer in the form of a budget to be considered by the Council.
- 2.3. The Council shall review the budget not later than the end of January each year and shall fix the Precept to be levied for the ensuing financial year. The Deputy Town Clerk and Responsible Financial Officer shall issue the precept to the Borough Council and shall supply each Member with a copy of the approved budget.
- 2.4. The annual budgets shall form the basis of financial control for the ensuing year.
- 2.5. The Council shall consider the need for and shall have regard to a three year forecast of Revenue and Capital Receipts and Payments which may be prepared at the same time as the annual Budget.

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3 BUDGETARY CONTROL

- 3.1. Expenditure on revenue items may be incurred up to the amounts included for that class of expenditure in the approved budget.
- 3.2. No expenditure may be incurred that will exceed the amount provided in the revenue budget for that class of expenditure. However, during the budget year, and with the approval of Council having considered fully the implications for services, unspent and available amounts may be moved to other budget headings or to an earmarked reserve as appropriate.
- 3.3. The Deputy Town Clerk and Responsible Financial Officer shall regularly provide the Council with a Variance Analysis showing receipts and payments to date under each head of the budget, comparing actual expenditure to the appropriate date against that planned as shown in the budget. These statements will be prepared at the end of each financial quarter.
- 3.4. The Clerk may incur expenditure on behalf of the Council which is necessary to carry out any repair replacement or other work which is of such extreme urgency that it must be done at once, whether or not there is any budgetary provision for the expenditure, subject to a limit of £1000. (It was resolved to delegate to the Clerk in consultation with the Chairman and another Councillor the power to purchase goods services and miscellaneous supplies up to a maximum of £1,000 per calendar month within ratified budget lines, this supersedes the Clerks power at the Annual Parish Meeting (full Parish Meeting 12/6/19 point 26 (e).)
- 3.5. The Clerk shall report the action to the Council as soon as practicable thereafter.
- 3.6. Unspent provisions in the revenue budget shall not be carried forward to a subsequent year, unless placed in an earmarked reserve by resolution of the Council.
- 3.7. No expenditure shall be incurred 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, or the requisite borrowing approval has been obtained.
- 3.8. 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. ACCOUNTING AND AUDIT

- 4.1. All accounting procedures and financial records of the Council shall be determined by the Clerk and The Deputy Town Clerk and Responsible Financial Officer in accordance with the Accounts and Audit Regulations.
- 4.2. The Deputy Town Clerk and Responsible Financial Officer shall complete the annual financial statements of the Council, including the Council's annual return, as soon as practicable after the end of the financial year and shall submit them and report thereon to the Council.
- 4.3. The Deputy Town Clerk and Responsible Financial Officer shall complete the Accounts of the Council contained in the Annual Return (as supplied by the Auditor appointed from time to time by the Audit Commission) and shall submit the Annual Return for approval and authorisation by the Council within the timescales set by the Accounts and Audit Regulations.
- 4.4. The Clerk and the Deputy Town Clerk and Responsible Financial Officer shall ensure that there is adequate and effective system of internal audit of the Council's accounting, financial and other operations in accordance with proper practices. Any officer or member of the Council shall, if the Internal Auditor requires, make available such documents of the Council which are necessary for the internal Audit which is considered necessary for that purpose..
- 4.5. The Internal Auditor shall be appointed by and shall carry out the work required by the council in accordance with proper practices. The Internal Auditor, who shall be competent and independent of the operations of the Council, shall report to Council in writing, or in person, an annual written report in respect of each financial year. In order to demonstrate objectivity and independence, the internal auditor shall be free from any conflicts of interest and have no involvement in the financial decision making, management or control of the council.
- 4.6. The Clerk shall make arrangements for the opportunity for inspection of the accounts, books, and vouchers and for the display or publication of any Notices and statements of account required by Audit Commission Act 1998 and the Accounts and Audit Regulations.
- 4.7. The Clerk shall, as soon as practicable, bring to the attention of all councillors any correspondence or report from the Internal or External Auditor, unless the correspondence is of a purely administrative matter.

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5. BANKING ARRANGEMENTS AND ONLINE PAYMENTS

- 5.1. The Council's banking arrangements, including the Bank Mandate, shall be made by the Deputy Town Clerk and Responsible Financial Officer and approved by the Council. They shall be regularly reviewed for efficiency.
- 5.2. A schedule of the payments required, forming part of the agenda for the meeting, shall be prepared by the Deputy Town Clerk and Responsible Financial Officer and, together with the relevant invoices, be presented to Council. If the schedule is in order it shall be authorised by a resolution of the Council and shown in the minutes of the meeting.
- 5.3. Payments will be made through approved online banking with the schedule of payments referred to in paragraph 5.2 or in accordance with paragraph 6.4 uploaded and authorised and agreed by two of the approved signatories members of the Council.
- 5.4. Cheques drawn on the bank account in accordance with the schedule referred to in paragraph 5.2, or in accordance with paragraph 6.4, shall be signed by two members of Council.
- 5.5. To indicate agreement of the details shown on the payment list, this shall be initialled along with the invoice or similar documentation, by two authorised signatories.

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6 PAYMENT OF ACCOUNTS

- 6.1. All payments shall be made by approved online banking or other order drawn on the Council's bankers.
- 6.2. All invoices for payment shall be examined, verified and certified by The Deputy Town Clerk and Responsible Financial Officer. The Deputy Town Clerk and Responsible Financial Officer shall satisfy herself that the work, goods or services to which the invoice relates shall have been received, carried out, examined and approved.
- 6.3. The Deputy Town Clerk and Responsible Financial Officer shall examine invoices in relation to arithmetic accuracy and shall analyse them to the appropriate expenditure heading. The Financial Officer shall take all steps to settle all invoices submitted, and which are in order, at the next available Council Meeting.
- 6.4. 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 can certify that there is no dispute or other reason to delay payment, the Clerk may (notwithstanding para 6.3) take all steps necessary to settle such invoices, provided that a list of such payments shall be submitted to the next appropriate meeting of Council.
- 6.5. The Council will maintain a Petty cash float of no more than £100. This is to cover one off or occasional expenses of £30 or less. Any payments made in cash by the Clerk (for example for postage or minor stationery items) shall be recorded contemporaneously along with an appropriate receipt. When the Petty cash total drops to £50 or lower, a 'top up', approved by the Town Council, can be actioned.
- 6.6. If thought appropriate by the Council, regular payments may be made by variable Direct Debit or fixed Standing Order, provided that the instructions are signed by two Members and that any payments are reported to Council as made. The approval of the use of a Direct Debit or Standing Order shall be renewed by resolution of the Council at least every two years.
- 6.7. Authority to pay accounts due during the August recess to be delegated to the Clerk / The Deputy Town Clerk and Responsible Financial Officer in consultation with two signatories and that those actions be ratified at the September meeting.
- 6.8. Where authorised, business requires use of a vehicle, mileage shall be paid to staff in line with NJC guidelines.
- 6.9. Councillors shall be reimbursed costs of mileage and reasonable out of pocket expenses in line with the current report of the Parish and Town Council Remuneration Panel on Members' Allowances and the Town Council reserve the rights to formulate its own policies.

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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 salaries shall be as agreed by Council.
- 7.2. Payment of salaries and payment of deductions from salary such as may be made for tax, national insurance and pension contributions, may be made in accordance with the payroll records and on the appropriate dates stipulated in employment contracts, provided that each payment is reported to and ratified by the next available Council Meeting.
- 7.3. The following automated payments continue to be made by standing order for employees by the 6th of each month: Employee 7 and Employee 8.
- 7.4. The following automated payments continue to be made by direct debit to the People's Pension for pension contributions: Employer's (12.5%), Employees (5.8%)

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8 LOANS AND INVESTMENTS

- 8.1. 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.
- 8.2. The Council shall consider the need for an Investment Policy which, if drawn up, shall be in accordance with relevant regulations, proper practices and guidance. Any Policy shall be reviewed at least annually.
- 8.3. All investments of money under the control of the Council shall be in the name of the Council.
- 8.4. All borrowings shall be made 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 terms and conditions of borrowings shall be reviewed at least annually.
- 8.5. All investment certificates and other documents relating thereto shall be retained in the custody of the Clerk.

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9 INCOME

- 9.1. The collection of all sums due to the Council shall be the responsibility of and under the supervision of the Deputy Town Clerk and Responsible Financial Officer.
- 9.2. Particulars of all charges to be made for work done, services rendered or goods supplied shall be agreed annually by the Council and notified to The Deputy Town Clerk and Responsible Financial Officer who shall be responsible for the collection of all accounts due to the Council.
- 9.3. The Council will review all fees and charges annually, following a report by 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. In all cases, all receipts shall be deposited with the Council's bankers with such frequency as the Clerk 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 Deputy Town Clerk and Responsible Financial Officer 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 Clerk 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, and that appropriate care is taken in the security and safety of individuals banking such cash.

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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 Clerk.
- 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 (l) below.
- 10.4. The Clerk 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 Clerk 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.

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11 CONTRACTS

11.1. Procedures as to contracts are laid down as follows: Every contract shall comply with these financial regulations, and no exceptions shall be made otherwise than in an emergency provided that these regulations shall 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 £250 (in excess of this sum the Clerk shall act after consultation with the Chairman and Vice Chairman of Council);
- (vi) For goods or materials proposed to be purchased which are proprietary articles and/or are only sold at a fixed price.

11.2. Where it is intended to enter into a contract exceeding £20,000 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 11.1, the Clerk shall invite tenders from at least three firms to be taken from the appropriate approved list.

11.3. 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.

11.4. 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.

11.5. 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.

11.6. If less than three tenders are received for contracts above £20,000, 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.

11.7. Any invitation to tender issued under this regulation shall contain a statement to the effect.

11.8. When it is to enter into a contract less than £20,000 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 11.1, the Clerk shall obtain 3 quotations (priced descriptions of the proposed supply).

11.9. The Council shall not be obliged to accept the lowest or any tender, quote or estimate.

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12 STORES AND EQUIPMENT

- 12.1. The Clerk shall be responsible for the care and custody of stores and equipment.
- 12.2. 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.
- 12.3. Stocks shall be kept at the minimum levels consistent with operational requirements.
- 12.4. The Clerk shall be responsible for periodic checks of stocks and stores, at least annually.

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13 ASSETS, PROPERTIES AND ESTATES

- 13.1. The Clerk shall make appropriate arrangements for the custody of all title deeds of properties owned by the Council. The Clerk shall ensure a record is maintained of all properties owned 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.
- 13.2. No property shall be 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 £50.
- 13.3. The Clerk and The Deputy Town Clerk and Responsible Financial Officer 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.

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14 INSURANCE

- 14.1. The Clerk shall establish all insurances and negotiate all claims on the Council's insurers.
- 14.2. The Clerk shall keep a record of all insurances made by the Council and the property and risks covered thereby and annually review it.
- 14.3. The Clerk 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.
- 14.4. All appropriate employees of the Council shall be included in a suitable fidelity guarantee insurance which shall cover the maximum risk exposure as determined by the Council.

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15 CHARITIES

- 15.1. Where the Council is sole trustee of a Charitable body the Clerk and the Deputy Town 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.

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16 RISK MANAGEMENT

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

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17 REVISION OF FINANCIAL REGULATIONS

- 17.1. 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.

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18 ADDENDA (items are subject to review as and when required)

- 18.1. Clerk to purchase supplies and services for general administration and governance up to £1,000 per calendar month and within budget allocation as required in consultation with the Chairman and one other Parish Councillor.
- 18.2. Clerk to arrange for the printing and distribution of the Town Council newsletter within budget.
- 18.3. Clerk to arrange training for councillors provided by LALC and as required within budget.
- 18.4. Clerk in consultation with any one signatory to arrange transfer of funds between accounts to maximise interest.
- 18.5. Clerk to purchase miscellaneous supplies for general maintenance up to £50 per month.
- 18.6. Clerk to arrange deployment of SPIDs in line with budget.
- 18.7. Clerk to arrange checking of play equipment and repairs as needed.
- 18.8. Clerk plus one councillor to authorise expenditure from sustainability budget.

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