

WISTOW PARISH COUNCIL

FINANCIAL REGULATIONS

EXPENDITURE PROCEDURE– JUNE 2023

Approved by Wistow Parish Council – 27th June 2023

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Responsible Financial Officer

Introduction

This 2023 Procedure is subordinate to the financial regulation adopted by the Council in August 2019 (“the 2019 Regulation”) and is intended to codify in a clear manner how the Council purchases goods and services or enters into longer term contracts e.g. grass cutting.

Local authority legislation is intended to stop the misuse of public monies and sanctions apply to councillors found to breach of the legislation. Therefore the purposes of this procedure are to

- keep the council within its legal boundaries; and
- protect councillors from allegations of misconduct, however unlikely that may seem.

It will also make clear who has the power to approve council funds to be spent and in what circumstances. It is not meant to introduce layers of complexity but to ensure that the 2019 Regulation is adhered to, whilst allowing sufficient scope for the Council to exercise its duties.

Limits of Authorised Expenditure

- i. Up to £500 per matter

Approval is required before entering into a financial obligation on behalf of the Council AND shall be given by the Chair and one other councillor in writing e.g. by email but not Whatsapp for an item or connected items costing not more than £500. This would include such items such as road signs and posts up to £500 for a single project. Disaggregation of a larger amount into parcels of less than £500 is not permitted.

The request shall be made in writing.

Councillors cannot authorise expenditure for which they are seeking authority.

The request and the decision shall be brought to the Council at its next meeting and recorded in the minutes of the meeting.

ii. Over £500 per matter

The matter shall be considered by the full Council in a full meeting and based on experience there are very few occasions where a problem which needs addressing between scheduled meetings.

Approval of Payment

Requests for payment or reimbursement of expenditure already approved shall be brought to the next Council meeting, following the expenditure being incurred with sufficient details and a VAT invoice or quotation as relevant to allow the Council to consider the matter. This procedure allows the Council to ensure that the 2019 Regulation is complied with.

If the Council possesses a valid debit or charge card (under the control of the Clerk/RFO) the preferred option is for the approved expenditure to be made using the card. Expenditure charged to the card will be reconciled prior to each meeting and a summary presented to the councillors. This has the benefit of individuals not having to use their own resources to purchase goods and services on behalf the Council and seek re-imburement.

Requests for reimbursement of payments of monies expended without prior authorisation shall be refused unless it relates to a true emergency involving risk of danger to life or property.

Martin Woolhouse
Clerk and Responsible Financial Officer

June 2023