



Hawarden Community Council
May 2025

POLICY FOR DEALING WITH EXPENDITURE

- 1) Goods should be acquired by Official Order or email wherever possible having regard to the Council's Financial Regulations.
- 2) Payments are made on a monthly basis with a list of all payments for that calendar month presented to council/finance committee. Some payments will have been paid prior to the council meeting, for example salaries, on-line payments and Debit Card purchases. Payments List to be produced by Administrative Staff.
- 3) Payments must only be made on receipt of Invoice ***unless goods are purchased on-line via a reputable supplier in which case written email confirmation must be obtained. Copies of on-line orders will be added to the monthly list of payments for authorisation as above.***
- 4) Whenever possible, order acknowledgement/delivery note should be attached to the invoice and payment voucher.
- 5) ***Payment vouchers should accompany all transactions and will include the detail of goods purchased and identify separately the net, VAT and gross amounts together with a transaction number. All other relevant details including the cheque number, order number or appropriate reference number in the event of on-line payments or debit card payments will be included on the voucher.***

- 6) Cheques, if used, should be signed by two authorised Members and the Clerk & Financial Officer. Cheque stubs should be initialled by Members.
- 7) ***On-line payments will be included in the monthly list of payments and signed by the Chairman of the Council and the Chairman of the Finance Committee. On-line payments may be authorised retrospectively subject to them not exceeding the value of £5,000 as per the Council's Financial Regulations No. 8 and budgetary provision specified.***
- 8) Chairman of the Council and Chairman of the Finance Committee should sign transactions list and individual Payment Vouchers.
- 9) Payments should be recorded by Clerk & Financial Officer/ Administrative Assistant, detailing transaction No., cheque No/transaction No., payee, reasons for payment, net, vat and gross amounts and date of payment etc.
- 10) Paid invoices should be kept in a lever arch file, filed in transactional order, within the month of payment together with a copy of the bank transfer transaction.
- 11) Copy of signed transaction list should be included with Minutes of Finance Committee and submitted to next Meeting.
- 12) Unusual/significant payments should have appropriate expenditure power recorded.
- 13) ***Direct Debits should be established for the various utilities' services i.e. British Telecom, with the details verified via the monthly list of payments and/or bank reconciliations. Any new Direct Debits to be established require council resolution.***