

**CHITTERNE PARISH COUNCIL FINANCE STANDING  
ORDERS & REGULATIONS**

That the clerk to the council be appointed as the Responsible Financial Officer (RFO) for the council in accordance with section 151 Local Government Act 1972. Members continue to be accountable for ensuring that the council does not live beyond its means, but the RFO takes on the duty of designing and implementing the accounting arrangements that will assure members that finances are being properly managed. It shall be the duty of the RFO to keep accounting systems under continual review to ensure their adequacy for the council's purposes; the council will facilitate this duty by providing sufficient resources for appropriate fidelity guarantee insurance cover, training and the running of systems.

**ACCOUNTING PROCEDURES**

**Records**

Accounting records to show all entries of money received and expended by the council and the matters to which the monies relate. A record of assets and liabilities of the council to be maintained.

**Purchasing**

That competitive tenders in sealed envelopes be obtained for purchase of goods or services likely to exceed £7,500 in value. That, as far as possible, three estimates or quotes should be invited for the purchase of goods or services likely to be between £1,000 and £7,900 in value. That estimates or quotes for the purchase of goods or services likely to be below £1,000 be optional. As far as possible, an official order should be sent to suppliers both to commit a supplier to a price and to help prevent unauthorised credit being granted in the council's name.

**Payment Process**

On receipt of invoices, verification that the relevant goods or services have been received should be obtained and invoices checked to ensure the arithmetic is correct, agreed discounts deducted and everything is acceptable regarding reclaiming the VAT. Cheques to be signed by two authorised councillor signatories.

**Receipts**

Cash and cheques should be entered into the cashbook on the date of receipt and banked promptly and intact (ie without any cash being kept back for spending.) Particular care to be taken that any insurance cover requirements for the security of cash are observed.

**Non Payments**

Uncollectable amounts, including bad debts not to be written off except with the approval of the RFO and the approval to be shown in the accounting records.

**Insurance**

As an employer the council are required to take out employers liability insurance and fidelity guarantee insurance. Third party cover is also required for sports and playground equipment owned by the council.

ADOPTED BY RESOLUTION AT PARISH COUNCIL MEETING ON 14 MARCH 2011

SIGNED.....*M. Lucas*.....Chairman

DATE *13 July 2015*



**WILTSHIRE ASSOCIATION OF LOCAL COUNCILS**  
**STANDING ORDERS FOR CHITTERNE PARISH COUNCIL**

**MEETINGS**

1. The Statutory Annual Meeting (a) in an election year shall be held on or within 14 days following the day on which the councillors elected take office (b) in a year which is not an election year shall be held on such day in May as the Council may direct.
2. (*England only*). In addition to the Statutory Annual Meeting at least three other statutory meetings shall be held in each year on such dates and times and at such place as the Council may direct.

**CHAIRMAN OF MEETING**

3. The person presiding at a meeting may exercise all the powers and duties of the Chairman in relation to the conduct of the Meeting.

**QUORUM**

4. Three members or one-third of the total membership, whichever is the greater, shall constitute a quorum.

**VOTING**

5. If a member so requires, the Clerk shall record the names of the members who voted on any question so as to show whether they voted for or against it. Such a request may be made before or after the vote but in any event before moving on to the next business.

6. (1) Subject to (2) and (3) below the Chairman may give an original vote on any matter put to the vote, and in the case of an equality of votes may give a casting vote whether or not he gave an original vote.

- (2) If the person presiding at the annual meeting would have ceased to be a member of the council but for the statutory provisions which preserve the membership of the Chairman and Vice-Chairman until the end of their term of office he may not give an original vote in an election for Chairman.

