

FALMOUTH TOWN COUNCIL

Minutes of a meeting of the Finance and General Purposes Committee held virtually by Zoom on Monday 22nd March 2021 at 7.15pm.

Present: Councillors B M A Ross (Vice-Chair in the Chair), R J Bonney, G G Chappel BEM, L D Coley, S D Eva, G F Evans CC MBE, A J Gillett, A J Jewell CC, P A Minson, M C Morgan, A Parker, J C Robinson, D W Saunby CC and J M Spargo

In Attendance: A M Williams (Town Clerk)
R N Thomas (Finance Officer)
H M Boex (Cultural Services Director)
Councillor J Kirkham (Cornwall Council – Smithick Electoral Division)
M Nixon, R Brock and T Tuffery (Grant applicants)

F6489 APOLOGIES

An apology for absence was received and approved from Councillor O'Shea (ill).

F6490 INTERESTS AND DISPENSATIONS

None received.

F6491 MINUTES

It was proposed by Councillor Ross, seconded by Councillor Eva and

RESOLVED that the Minutes of the meeting held on 15th February 2021 be confirmed as a correct record of the proceedings and signed by the Chair.

F6492 GRANT APPLICATIONS

It was proposed by Councillor Eva, seconded by Councillor Robinson and

RESOLVED that pursuant to section 133 of the Local Government Act 1972 The Crypt Pre-School be granted £1000 towards the costs of the refurbishment of the playroom.

It was proposed by Councillor Chappel, seconded by Councillor Eva and

RESOLVED that pursuant to sections 1-8 of the Localism Act 2011, Falmouth and Penryn Sea Cadets be granted £1000 towards the costs of purchasing laptops to enable cadets to engage in online learning.

Further the 2020/21 Grant Schedule was duly noted.

Further the 2020/21 Councillor Community Chest balances and awards were duly noted.

F6493 FINANCIAL REGULATIONS

It was proposed by Councillor Eva, seconded by Councillor Bonney and

RESOLVED that

- (i) Financial Regulations as attached as part of these minutes be approved and operated by the council; and
- (ii) Corporate Credit Cards be issued for Senior Managers to assist with monthly reconciliation and efficiency subject to the safeguarding arrangements with Financial Regulations.

F6494 BUDGET FORECAST

It was proposed by Councillor Evans, seconded by Councillor Robinson and

RESOLVED that the budget forecast to February 2021 be received.

F6495 STANDING ORDERS

It was proposed by Councillor Ross, seconded by Councillor Eva and

RESOLVED that the recommended changes to Standing Orders be approved and operated by the Council.

F6496 CCLA LOCAL AUTHORITIES PROPERTY FUND

The Market Report for February 2021 was received and duly noted.

F6497 FEES 2021/22

It was proposed by Councillor Ross, seconded by Councillor Chappel and

RESOLVED that

- (i) Fees and charges for 2021/22 be increased by RPI and rounded as appropriate;
- (ii) Cemetery fees for non-regular day burials be increased; and
- (iii) Room hire and conference facilities charges be at officer discretion as covid recovery measures are implemented to encourage use.

F6498 PUBLIC SPACE PROTECTION ORDER

The request to Cornwall Council to expedite the PSPO given current problems at Gyllyngvase Beach was supported.

F6499 SCIENTIST PLACEMENT 2021

The engagement with the FO.AM initiative was noted and supported.

F6500 COVID MARSHALLING

It was proposed by Councillor Eva, seconded by Councillor Saunby and

RESOLVED that

- (i) the Council continues to fund the tri-party funded Marshal Service;
- (ii) the Council to provide additional marshal services under the Covid Traffic Experimental Traffic Regulation Order provisions would pick this aspect up from 10th May 2021.

F6501 TOWN VITALITY FUND

The submission of the application to Cornwall Council for £150,000 was noted and approved.

F6502 ACCOUNTS AND PETTY CASH

It was proposed by Councillor Eva, seconded by Councillor Evans and

RESOLVED that the Accounts and Petty Cash Schedule for February 2021 be approved (attached)

F6503 EXCLUSION OF THE PRESS AND PUBLIC

It was proposed by Councillor Robinson, seconded by Councillor Minson and

RESOLVED that the press and public be excluded from the meeting in the public interest for the following business as it involves the consideration of property, funding, and contractual matters.

FINANCE AND GENERAL PURPOSES COMMITTEE

PART II

22ND MARCH 2021

F6504 CCTV CONTRACT RENEWAL

The Town Clerk reported upon the contract renewal discussion with Cornwall Council for the Cornwall Fire and Rescue Service who did not support the Council's request for a one-year extension to enable due process consideration of full renewal.

It was proposed by Councillor Eva, seconded by Councillor Morgan and

RESOLVED that the contract be extended for a further four years, and that the 6-month cessation clause be retained.

F6505 PROJECT UPDATE

The Director of Cultural Services provided an update regarding the transfer of Princess Pavilion, Gyllyngdune Gardens and The Stable Block, as well as notifying that the Kimberley Park Working Party would shortly be considering the recommended design option for Kimberley Park Lodge.

Further the Council would support the phasing of the Devo4 Asset Devolution package if it helped to expedite the transfers, with Church Street Car Park and Fox Rosehill Gardens and Nursery as priorities for phasing.

There being no further business to transact the Chair declared the meeting closed at 6.50 pm.

Signed: Date:



FALMOUTH TOWN COUNCIL

FINANCIAL REGULATIONS

APPROVED:

Finance and General Purposes: F

Council: C

22nd March 2021

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These Financial Regulations were originally adopted by the Council at its Meeting held on 5th March 2018 (from a recommendation by the Finance and General Purposes Committee dated 19th February 2018). They are further amended to reflect the activities and structure of the Council and presented for adoption to the Finance and General Purposes Meeting on the 22nd March 2021.

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 Councillors and officers. Financial regulations must be observed in conjunction with the Council's standing orders 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 A breach of these Regulations by an employee may entail action under the Council's Disciplinary Procedures.
- 1.7 Councillors of Council are expected to abide by the code of conduct and 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.
- 1.9 The RFO;
 - 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;
- that the accounting records of the Council are 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 Regulations.

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;
- identification and documentation 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;
- declaring eligibility for the General Power of Competence; and
- addressing recommendations in any report from the internal or external auditors, which shall be a matter for the Finance and General Purposes Committee 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 £10,000; and
- in respect of the annual salary for any employee have regard to recommendations about annual salaries of employees made by the Staffing 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 (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, at least one member other than the Chairman (the Mayor) 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 Finance and General Purposes 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 the RFO 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 Purposes 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 Purposes.

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 the Finance and General Purposes Committee 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 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 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 service manager shall review forecasts of revenue and capital receipts and payments for their service. Having regard to the forecast and to committee (appendix 1 sets out the committee responsible for each service) and Council recommendations, they shall thereafter formulate and submit proposals for the following financial year to the Council in September each year including any proposals for revising the forecast. The proposals are usually formulated by the finance sub-committee.

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 Finance and General Purposes Committee and then confirmed by the Council to set its precept (see 3.4).

3.3. The Council shall consider annual budget proposals in relation to the Council's 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 December 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 incurred up to the amount shown under each approved Committee and Service schedule (appendix 1). Sub delegation by Service Heads is permitted to defray day to day small expenditure up to £20 per individual item.

- 4.2 Authorisation of payment is determined by:

- Approval by two authorised signatories for items exceeding £10,000; or
- Approval by one authorised signatory for items up to but not exceeding £10,000.

Contracts may not be disaggregated to avoid controls imposed by these regulations.

- 4.3 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').

- 4.4 Unspent provisions in the revenue or capital budgets for completed projects shall not be carried forward to a subsequent year.
- 4.5 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 Chairman of the Staffing Committee and the Clerk as the Proper Officer. The RFO will inform committees of any changes impacting on their budget requirement for the coming year in good time.
- 4.6 In cases 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 £10,000. The Clerk shall report such action to the Chairman as soon as possible and to the Council as soon as practicable thereafter.
- 4.7 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.
- 4.8 All capital works shall be administered in accordance with the Council's standing orders and financial regulations relating to contracts.

- 4.9 The RFO shall regularly provide the Council with a statement of receipts and payments to date under each heading of the budget, comparing actual expenditure to the appropriate date against that planned and shown in the budget. These statements are to be prepared at least at the end of each financial quarter and shall show explanations of material variances. For this Purposes, "material" shall be any amount in excess of 15% of the budget.
- 4.10 Changes in earmarked reserves shall be approved by the Finance and General Purposes Committee 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 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.
- 5.2 The RFO shall prepare a schedule of authorised payments forming part of the agenda for the meeting to the Finance and General Purposes Committee for approval. 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. 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.
- 5.3. All invoices for payment shall be examined, verified and certified by the RFO Officer to confirm that the work, goods or services to which each invoice relates has been received, carried out, examined and represents expenditure previously approved by the Council.
- 5.4 The RFO shall arrange for all invoices to be examined for arithmetical accuracy and analyse them to the appropriate expenditure heading. The RFO shall take all steps to arrange for payment of all invoices submitted to be made in a timely manner and in accordance with 4.1.
- 5.5 A scheme of delegation regarding the authorisation of payments is attached at appendix 1.

In addition, the Clerk and RFO shall have delegated authority to authorise the payment of items in the following circumstances:

- a) A revenue expenditure item authorised under 4.1 above and under 5.6 below (continuing contracts and obligations) provided that a list of such payments shall be submitted to the next appropriate meeting of the Finance and General Purposes Committee; or
 - b) fund transfers within the Councils banking arrangements.
- 5.6 For each financial year the 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 the Finance and General Purposes Committee, 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 the Finance and General Purposes Committee.

- 5.7 A record of regular payments made under 5.6 above shall be drawn up and be signed by two Councillors on each and every occasion when payment is authorised – thus controlling the risk of duplicated payments being authorised and/or made.
- 5.8 In respect of grants the Finance and General Purposes 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 £5,000 shall before payment, be subject to ratification by resolution of the Council.
- 5.9 Councillors 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.
- 5.10 The Council will aim to rotate the duties of Councillors in these Regulations so that onerous duties are shared out as evenly as possible over time.
- 5.11 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 by the RFO.

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 Finance and General Purposes Committee, Council or, if so delegated, the RFO shall give instruction that a payment shall be made.
- 6.3 All payments shall be effected by BACS / cheque or other instruction to the Council's bankers, or otherwise, in accordance with a resolution of the Finance and General Purposes 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 in accordance with the bank mandate, in line with 4.1 above. If a Councillor who is also a bank signatory has declared a disclosable pecuniary interest, or has any other interest, in the matter in respect of which the payment is being made, that Councillor shall be required to consider Standing Orders, and thereby determine whether it is appropriate and/or permissible to be a signatory to the transaction 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.

- 6.6 Details of cheques or orders for payment shall be presented in a month by month format to the Finance and General Purposes Committee at the next meeting following the end of the preceding calendar month.
- 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 at least **one** Councillor and any payments are reported to the Finance and General Purposes Committee as made. The approval of the use of a variable Direct Debit shall be renewed by resolution of the Council annually.
- 6.8 The Council has approved the use of internet banking. The use of a Bankers Standing Order provided that the instructions are signed by **one** member and any payments are reported to the Finance and General Purposes Committee as made, shall be renewed by resolution of the Finance and General Purposes Committee annually.
- 6.9 If thought appropriate by the Council, payment for certain items may be made by BACS or similar banking method provided that the instructions for each payment are signed, or otherwise evidenced, by **one** authorised bank signatory and are retained. All payments made by this method are to be reported to the Finance and General Purposes Committee as made. The approval of the use of BACS or other method shall be renewed by resolution of the Finance and General Purposes Committee annually.
- 6.10 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.
- 6.11 Regular back-up copies of the records on any computer shall be made and shall be stored securely away from the computer in question.
- 6.12 The Council, and any Councillors 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.
- 6.13 Where internet banking arrangements are made with any bank, the Clerk and the RFO shall be appointed as the Service Administrators. The Bank Mandate approved by the Council shall identify the persons authorised to approve transactions on those accounts. All transaction made by this method must be witnessed and signed by the duly authorised persons and witnesses.
- 6.14 Access to any internet banking accounts will be directly through the access page (which may be saved under "favourites"), and not through a search engine or e-mail link. Remembered or saved passwords facilities must not be used on any computer use for Council banking work. Breach of this Regulation will be treated as a very serious matter under these regulations.
- 6.15 Any Debit Card issued for use will be specifically restricted to the Clerk and the RFO and will also be restricted to a single transaction maximum value of £1,000 unless authorised by Council or Finance and General Purposes Committee in writing before any order is placed.

- 6.16 A pre-paid debit card may be issued to employees with varying limits. These limits will be set by the Finance and General Purposes Committee. Transactions and purchases made will be reported to the Finance and General Purposes Committee and reconciled to monthly statements by the Finance Officer, with authority for topping-up at the written discretion of the RFO.
- 6.17 Any corporate credit card or trade card account opened by the Council will be specifically restricted to use by approved and authorised employees and contractors and shall be subject to automatic payment in full at each month-end.
- 6.18 The RFO via delegated officers shall maintain varying petty cash floats depending on the cost centre involved, limits as set and amended by the Finance and General Purposes Committee, for the Purposes of defraying operational and other expenses. Vouchers for payments made from petty cash shall be kept to substantiate the payment and the petty cash accounts are to be reconciled on a monthly basis.
- a) Income received must not be paid into the petty cash floats but must be separately banked, as provided for elsewhere in these regulations.
 - b) Payments to maintain the petty cash floats shall be clearly identified 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, as recommended by the Staffing Committee.
- 7.2 All time sheets shall be certified as to accuracy by the employees and their line manager and verified by the RFO prior to authorisation of payment.
- 7.3 Travel expenses:
- a) All employees should use Council vehicles subject to authorisation of driver whenever possible when travelling on Council business. Where this is not possible business mileage will be paid for local authorised travel (usually Cornwall and West to Mid Devon only) at the appropriate NJC agreed rate. Outside of local area in the interests of best value a standard rate rail fare would be paid. All claims for travel and other expenses should be authorised by the relevant line manager before being submitted to the Finance Officer for RFO approval or in the case of the Town Clerk/RFO, expenses to be authorised by a Councillor.
 - b) Employees of the Council and Councillors using their own vehicles for local travel must have in place the appropriate level of 'business use' insurance with the appropriate documentation provided to the RFO before travel expenses can be authorised for payment.

- 7.4 As approved by line managers, time in lieu must be taken in accordance with the Council's approved policy and subject to the operational requirements of Council business.
- 7.5 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. All payments to be approved by any one of the, Chairman or Chairs of the Finance and General Purposes or Staffing Committees.
- 7.6 No changes shall be made to any employee's pay, emoluments, or terms and conditions of employment without the prior consent of the Staffing Committee.
- 7.7 The Council shall via the RFO maintain records of each and every payment to employees of net salary and other payments and to the appropriate credit of the statutory and discretionary deductions. 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.
- 7.8 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.
- 7.9 An effective system of personal performance management should be maintained for the senior officers in accordance with the Council's staff Appraisal System.
- 7.10 Any termination payments shall be supported by a clear business case and reported to the Council. Termination payments shall only be authorised by Council.
- 7.11 The Clerk and the RFO are delegated to make arrangements to engage such replacement staff as to ensure that the Council's operational functions are maintained.

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 Purposes. 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 (such as Hire Purchase or 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 Bank statements are available at all times through the Council's online banking portal and in addition the Council will maintain the monthly delivery of hard copy statements from Banks and Investment providers.
- 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 has an Investment Strategy and Policy in accordance with relevant regulations, proper practices and guidance. This shall be reviewed by the Council at least annually.
- 8.6 All investments of money under the control of the Council shall be held 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 transactions 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 Finance and General Purposes Committee 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 A record of the origin of each receipt shall be entered on an electronic spreadsheet, cross referenced to the relevant 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 claims 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 (see also Regulation 16 below).
- 9.11 All staff handling Council income must sign the Council's Information Security Policy.

10. ORDERS FOR WORK, GOODS AND SERVICES

- 10.1 Where possible, an official order or letter shall be issued for all works outside of recurring budgeted expenditure, 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 A record of these orders shall be kept on the Council's electronic accounts system which is maintained by the RFO.
- 10.3 All Councillors 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 the de minimus provision in Regulation 11 (h) below.
- 10.4 A Councillor 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 Any Procurement and award of contracts covered by the Public Contracts Regulations 2015 (as amended by the Procurement Regulations 2016), which have an estimated value of £25,000 or more must satisfy the requirements of the 2016 Regulations which include advertising on the Contract Finder website.

11.2 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 (vii) 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 consists 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 regular revenue expenditure falling within the Council's agreed budget relating to the specific cost centre;
 - vi. for additional audit work of the external Auditor; and
 - vii. for goods or materials proposed to be purchased which are proprietary articles and/or are only sold at a fixed price.
- b) Where it is intended to enter into a contract exceeding £60,000 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 shall invite tenders from at least three firms.
- c) 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.
- d) 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.
- e) 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.
- f) 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.
- g) Any invitation to tender issued under this regulation shall be subject to Standing Order 18 and shall refer to the terms of the Bribery Act 2010.
- h) When it is to enter into a contract of less than £60,000 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 RFO

obtain 3 quotations (priced descriptions of the proposed supply); where the value is below £3,000 and above £500 the RFO shall strive to obtain 3 estimates. Otherwise, Regulation 10 (3) above shall apply.

- i) The Council shall not be obliged to accept the lowest or any tender, quote or estimate.
- j) 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.
- k) The European Union Procurement Directive or its successor in title shall apply and the terms of the Public Contracts Regulations 2015 and the Utilities Contracts Regulations 2016 including thresholds shall be followed.

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

- 13.1 The Service Manager 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 Service Managers shall be responsible for periodic annual checks of stocks and stores and inventory and report to the Finance and General Purposes Committee annually.

- 13.5 The RFO shall be responsible for carrying out an annual audit of stocks and stores for monitoring and to ensure that robust processes are in place.

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 Purposes 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, together with any other consents required by law, save where the estimated value of any one item of tangible movable property does not exceed £300, in which case the Clerk may make the decision to dispose.
- 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 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. In each case a Report in writing shall be provided to Council with a full business case.
- 14.6 The RFO 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 RFO shall affect all insurances and negotiate all claims on the Council's insurers in consultation with the Clerk.
- 15.2 The Clerk shall give prompt notification to the RFO of all new risks, properties or vehicles which require to be insured and of any alterations affecting existing insurances.
- 15.3 The RFO shall keep a record of all insurances effected by the Council and the property and risks covered thereby and review this annually.

- 15.4 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.
- 15.5 All appropriate Councillors 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 Finance and General Purposes Committee.
- 15.6 Each employee is responsible for maintaining proper security at all times for all buildings, stocks, share, vehicles, furniture, equipment, cash and all property belonging to the Council under their control. Keys to safes and similar receptacles are to be carried on the person of those responsible at all times and any loss of keys must be reported to the Clerk immediately.

16. CHARITIES

- 16.1 Where the Council is sole managing trustee of a charitable body the RFO 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 RFO 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 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 annually.
- 17.2 When considering any new activity, the Service Manager shall prepare a draft risk assessment including risk management proposals for consideration and adoption by the Council.
- 17.3 Each Service Manager will undertake a documented assessment of the risks and management arrangements for their service which will be updated annually.

18. SUSPENSION AND REVISION OF FINANCIAL REGULATIONS

- 18.1 It shall be the duty of the Finance and General Purposes Committee 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.
- 18.2 The Finance and General Purposes Committee may, by resolution of the Committee duly notified prior to the relevant meeting of the Committee, 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 Councillors of the Committee.

Budget Heading

Officer Role

		Town Clerk	Finance Officer	Town Manager	Cultural Services Director	Grounds and Facilities Manager	Mayors Secretary
	Threshold						
Corporate - F&GP Committee **							
Commission emergency works	≤ £10k	Yes					
Commission planed project works within budget	≤ £24,999	Yes					
Commission works within budget	≤ £10k	Yes	Yes				
Commission works within budget	≤ £1k	Yes	Yes				Yes
Approve commissioned invoices for Payment	NA	Yes	Yes				Yes
General Council - F&GP Committee							
Commission emergency works	≤ £10k	Yes					
Commission planed project works within budget	≤ £24,999	Yes					
Commission works within budget	≤ £10k	Yes	Yes				
Commission works within budget	≤ £1k	Yes	Yes				Yes *
Approve commissioned invoices for Payment	NA	Yes	Yes				Yes
Town Management - F&GP Committee							
Commission emergency works	≤ £10k	Yes					
Commission planed project works within budget	≤ £24,999	Yes					
Commission works within budget	≤ £10k	Yes	Yes				
Commission works within budget	≤ £1k	Yes	Yes	Yes			
Approve commissioned invoices for Payment	NA	Yes	Yes	Yes			
Cultural Services - Cultural Services Committee							
Commission emergency works	≤ £10k	Yes					
Commission planed project works within budget	≤ £24,999	Yes					
Commission works within budget	≤ £10k	Yes	Yes		Yes		
Commission works within budget	≤ £1k	Yes	Yes		Yes		
Approve commissioned invoices for Payment	NA	Yes	Yes		Yes		
Cemetery Services - F&GP Committee							
Commission emergency works	≤ £10k	Yes					
Commission planed project works within budget	≤ £24,999	Yes					
Commission works within budget	≤ £10k	Yes	Yes				
Commission works within budget	≤ £1k	Yes	Yes			Yes	
Approve commissioned invoices for Payment	NA	Yes	Yes			Yes	
Buildings - All - F&GP Committee							
Commission emergency works	≤ £10k	Yes					
Commission planed project works within budget	≤ £24,999	Yes					
Commission works within budget	≤ £10k	Yes	Yes				
Commission works within budget	≤ £1k	Yes	Yes			Yes	
Approve commissioned invoices for Payment	NA	Yes	Yes			Yes	
Parks and Gardens - All - F&GP Committee							
Commission emergency works	≤ £10k	Yes					
Commission planed project works within budget	≤ £24,999	Yes					
Commission works within budget	≤ £10k	Yes	Yes				
Commission works within budget	≤ £1k	Yes	Yes			Yes	
Approve commissioned invoices for Payment	NA	Yes	Yes			Yes	

* Civic and Mayoral Expenditure only

** F&GP - Finance and General Purposes Committee

FALMOUTH TOWN COUNCIL

Month Feb-21
Meeting Date 22/3/21

Finance & General Purpose Meeting

Schedule of payments made for approval at above meeting

Cheque No	Details	Inv No:	Inv Total	Gross	VAT	NET
DD	Cornwall Council - Business rates February 2021 - PO Building	20/21PO1882	2,240.00	2,240.00	-	2,240.00
DD	Cornwall Council - Business rates February 2021 - Art Gallery	20/21PO1883	1,393.00	1,393.00	-	1,393.00
DD	Cornwall Council - Business rates February 2021 - PO Building 1st Floor	20/21PO1884	949.00	949.00	-	949.00
DD	Cornwall Council - Business rates February 2021 - Municipal Building	20/21PO1885	707.00	707.00	-	707.00
DD	Cornwall Council - Business rates February 2021 - Grove Place toilets	20/21PO1886	437.00	437.00	-	437.00
DD	Cornwall Council - Business rates February 2021 - PO Building 2nd Floor	20/21PO1887	619.00	619.00	-	619.00
DD	Cornwall Council - Business rates February 2021-Cemetery Pennance Rd	20/21PO1888	541.00	541.00	-	541.00
DD	Cornwall Council - Business rates February 2021 - POWP toilets	20/21PO1889	225.00	225.00	-	225.00
DD	Cornwall Council - Business rates February 2021-Cemetery Swanpool Rd	20/21PO1890	266.00	266.00	-	266.00
DD	Cornwall Council - Business rates February 2021 - Maenporth toilets	20/21PO1891	150.00	150.00	-	150.00
DD	Cornwall Council - Business rates February 2021 - Webber Street toilets	20/21PO1892	114.00	114.00	-	114.00
DD	Cornwall Council - Business rates February 2021 - Swanpool toilets	20/21PO1893	74.00	74.00	-	74.00
DD	Cornwall Council - Business rates February 2021 - Kimberley park Lodge	20/21PO1894	470.00	470.00	-	470.00
DD	Cornwall Council - Business Rates February 2021 - Mortuary	20/21PO1895	290.00	290.00	-	290.00
DD	Cornwall Council - Business rates February 2021 - Quarry Car Park	20/21PO1896	116.00	116.00	-	116.00
BACS	Cornwall Council- Insurance rent for Quarry Car Park 1yr from 08/03/21	20/21PO1897	60.00	60.00	10.00	50.00
	Infinitus Security-Key holding/Alarm response 26/01/21- MB/Old PO	20/21PO1898	86.40	86.40	14.40	72.00
	Infinitus Security-Guard(Road Closures) 01-03/01/21	20/21PO1899	330.00	330.00	55.00	275.00
	Total BACS		416.40	416.40	69.40	347.00
BACS	Intent Solutions- Setup etc Moor Weekly Market Stalls- Jan 2021	20/21PO1900	480.00	480.00	-	480.00
	Objective IT- 79xoffsite support/monitoring- Jan 2021	20/21PO1901	5,760.00	5,760.00	960.00	4,800.00
	Objective IT- 14xoffsite support/monitoring - Jan 2021	20/21PO1902	1,008.00	1,008.00	168.00	840.00
	Total BACS		6,768.00	6,768.00	1,128.00	5,640.00
BACS	PEG Perfect Events Group- T/S Project 05-29/01/2021-TSR Magellan	20/21PO1903	800.00	800.00	-	800.00
BACS	Reach Maintenance- Hanging baskets 2of3 Installment	20/21PO1904	4,200.00	4,200.00	700.00	3,500.00
BACS	Keith Shanly-Labour 26/01-01/02/2021-General work-COVID	20/21PO1905	533.25	533.25	-	533.25
BACS	Danser Hydraulics- 5x new hydraulic cylinders-Cemetery	20/21PO1906	1,731.78	1,731.78	288.63	1,443.15
CC	Cornwall Council- PA20/03039/PREAPP -2nd part payment	20/21PO1907	75.00	75.00	12.50	62.50
CC	Carrier Bag Shop - recycled brown paper carrier bags-Library	20/21PO1908	29.40	29.40	4.90	24.50
CC	Serenata Flowers - V Rogers	20/21PO1909	29.99	29.99	5.00	24.99
SWW	Water/sewerage-15/10/2020-25/01/2021-KP Toilets	20/21PO1910	133.95	133.95	-	133.95
SWW	Water/sewerage-23/10/20-25/01/21-Display fountain Moor	20/21PO1911	11.90	11.90	-	11.90
SWW	Water/sewerage- 07/07/20-20/01/21-Grove PI Toilets	20/21PO1912	3,556.48	3,556.48	-	3,556.48
	Total Cheque 19070		3,702.33	3,702.33	-	3,702.33
19071	SWW-Water/sewerage-24/10/20-21/01/21-KP Lodge	20/21PO1913	3.42	3.42	-	3.42
DD	Allstar-Fuel 15/01-24/01/2021 - Various Depts	20/21PO1914	289.74	289.74	48.29	241.45
DD	Trade- Screwfix-Self-drilling/ screws/erbauer nut set-Signage	20/21PO1915	28.77	28.77	4.80	23.98
DD	Trade-Screwfix- Dewalt 400w Jigsaw 18v- Bench repair Pavillion	20/21PO1916	114.99	114.99	19.16	95.83
DD	Trade-B&Q-Sandtex c/cream-Paint Brush- Beach Shelters	20/21PO1917	75.00	75.00	12.50	62.50
DD	Trade-B&Q-Various tools - Town Maint Team	20/21PO1918	90.21	90.21	15.04	75.18
DD	Trade-B&Q-Sandtex/blades.brush etc- Seafront Shelters	20/21PO1919	143.85	143.85	23.98	119.88
DD	Trade-Screwfix-Dewalt Neward Boots 10-J Aston	20/21PO1920	69.98	69.98	-	69.98
DD	Trade-Screwfix-50mm All weather combi padlock-Dissenters	20/21PO1921	24.99	24.99	4.16	20.83
DD	British Gas- Electricity 15/12/20-14/01/21-Maenporth Toilets	20/21PO1922	44.78	44.78	2.13	42.65
CC	NCC Home Learning-Management Development Diploma- S Balstroochl	20/21PO1923	550.00	550.00	91.67	458.33
CC	NCC Home Learning-Management Development Diploma-T Bough	20/21PO1924	550.00	550.00	91.67	458.33
CC	Serenata Flowers- S Sanders	20/21PO1925	26.99	26.99	4.50	22.49
CC	Microsoft Office 365- online service period 27/01-08/02/21	20/21PO1926	30.66	30.66	-	30.66
CC	Microsoft Enterprise Mobility & Security E5-sp24/01-23/02/21	20/21PO1927	291.20	291.20	-	291.20
BACS	Bytes- Acrobat Pro DC/Creative Cloud-Multiple platforms	20/21PO1928	2,743.86	2,743.86	457.31	2,286.55
BACS	J Brodie Luke- Digger hire 2 days/fuel - Cemetery	20/21PO1929	185.84	185.84	30.28	155.56
BACS	Cornwall Council-Annual premises Licence-Kimberley Park	20/21PO1930	70.00	70.00	-	70.00
BACS	Cormac Solutions-Clear blockage by Jetting- Grove PI Toilets	20/21PO1931	274.50	274.50	45.75	228.75
	Exco Fire -Set up passwords CCTV system- Art Gallery	20/21PO1932	120.00	120.00	20.00	100.00
	Exco Fire- Fault on intruder alarm (pink door)-Old PO	20/21PO1933	84.60	84.60	14.10	70.50
	Total BACS		204.60	204.60	34.10	170.50
BACS	Falmouth & Penryn Cycling Campaign-Grant Award 20/21	20/21PO1934	150.00	150.00	-	150.00
BACS	Citizens Advice Cornwall- Grant 20/21 to running Falmouth Office	20/21PO1935	500.00	500.00	-	500.00
BACS	Keith Shanly-Labour 02-08/02/2021-General work-COVID	20/21PO1936	506.25	506.25	-	506.25
BACS	Specialist Crafts-Materials for school groups-C/Services	20/21PO1937	155.41	155.41	25.90	129.51
BACS	Travis Perkins-Punk cutting disc/Jigsaw blades/Jewish Cemetery	20/21PO1938	25.06	25.06	4.18	20.88
BACS	Tor Mark- Pocket Cornwall:Art in Cornwall- Art Gallery	20/21PO1939	51.70	51.70	-	51.70
	Biffa-Standard general waste 01-31/01/21	20/21PO1940	393.82	393.82	65.64	328.18
	Biffa-Mixed dry recycling 01-31/01/21	20/21PO1941	124.10	124.10	20.68	103.42
	Biffa-Standard glass mixed 01-31/01/21	20/21PO1942	43.70	43.70	7.28	36.42
	Total BACS		561.62	561.62	93.60	468.02
BACS	Jewson-GS7 Panel hire x 31days to 330/01/2021-Dracaena	20/21PO1943	138.24	138.24	23.04	115.20
	Howdens- Chrome sashlock/deadlock cases-Toilets	20/21PO1944	120.14	120.14	20.02	100.12
	Howdens-SS Escutcheon pair/fingerplate- Grove Place Toilets	20/21PO1945	14.17	14.17	2.36	11.81
	Total BACS		134.31	134.31	22.39	111.93
BACS	Octopus - Business Cards - M Williams	20/21PO1946	43.20	43.20	7.20	36.00
19072	Emily Shead-Citizen Curators 2019/2020 core sessions	20/21PO1947	91.62	91.62	-	91.62
DD	AMS - FML 920 Lease - Monthly - TMT Vehicles	20/21PO1948	36.00	36.00	6.00	30.00
DD	Bank of Ireland- Bank charge for stopped cheque 19041	20/21PO1949	7.50	7.50	-	7.50
DD	British Gas-Electricity 02/01-01/02/21-Kimberley Park	20/21PO1950	53.48	53.48	2.54	50.94
			35,684.92	35,684.92	3,288.59	32,396.33

FALMOUTH TOWN COUNCIL

Month Feb-21
Meeting Date 22/3/21

Finance & General Purpose Meeting

Schedule of payments made for approval at above meeting

Cheque No	Inv No:	Inv Total	Gross	VAT	NET
DD British Gas-Electricity 24/12/20-23/01/21-Cliff Rd Toilets	20/21PO1951	59.28	59.28	2.82	56.46
DD British Gas-Electricity 25/12/20-24/01/21- Kimberley Park	20/21PO1952	28.04	28.04	1.33	26.71
19073 British Gas-Electricity 01-31/01/2021-Old Cashiers Desk-MB	20/21PO1953	257.97	257.97	12.28	245.69
19075 M A Toseland- Artist's exhibition fee- Thanks for the Apples ACE grant	20/21PO1954	500.00	500.00	-	500.00
19076 Smartify CIC-Annual Subs- Thanks for the Apples ACE grant	20/21PO1955	1,800.00	1,800.00	300.00	1,500.00
CC Amazon- Oregon Chainsaw safety boot 45- Tom T MaInt T	20/21PO1956	47.55	47.55	-	47.55
CC Amazon-Oregon Chainsaw Safety boot 46- Jack T MaInt T	20/21PO1957	47.56	47.56	-	47.56
CC Light in the Box- Credit for returned goods- T Management Team	20/21PO1958	9.83	9.83	-	9.83
CC Microsoft 365 Business Basic - sp 21/01-20/02/2021	20/21PO1959	72.20	72.20	-	72.20
CC IONOS-Domain Mail Plus 06/02/21-06/02/22-C/Services	20/21PO1960	8.39	8.39	1.40	6.99
CC Amazon- Pens/files/Index- Admin JP	20/21PO1962	21.75	21.75	3.62	18.13
CC My Tool Shed- Bahco P59 25 Hedge Shear- Cemetery	20/21PO1963	32.45	32.45	5.41	27.04
CC Ralner Security-Cylinder Housing/Key/Turners-Locks for Toilets	20/21PO1964	967.20	967.20	161.20	806.00
BACS Clear-flow -Jetting 03/02/21-Gyly Beach Toilets	20/21PO1965	90.00	90.00	15.00	75.00
BACS Keith Shanly-Labour 09-15/02/2021 37.5hrs COVID	20/21PO1966	506.25	506.25	-	506.25
BACS Travis Perkins-Climalflex insulation/threaded rod-Cemetery	20/21PO1967	33.41	33.41	5.57	27.84
BACS Tyrefinders-WK1552V Valve/wheel balance-TMT	20/21PO1968	110.26	110.26	18.38	91.88
BACS Plymouth City Bus-Provision of Service 67- February 2021	20/21PO1969	1,656.00	1,656.00	-	1,656.00
CC DVLA- Vehicle tax renewal 12mths CN17CVF from 28/02/21	20/21PO1970	267.50	267.50	-	267.50
CC Start Traffic-Glass beads/line marking paint-Town Marking COVID	20/21PO1971	260.40	260.40	43.40	217.00
CC Amazon- A4 lever arch files x2- Admin JP	20/21PO1972	6.76	6.76	1.12	5.64
CC Radmore & Tucker-Stihl 16 "chainsaw chain-General use	20/21PO1973	53.50	53.50	8.92	44.58
DD Detasharp-Business line rental 01-28/02/2021/call charges	20/21PO1974	112.92	112.92	18.82	94.10
DD G4S-Cash collection Service 01-28/02/21	20/21PO1975	104.40	104.40	17.40	87.00
DD G4S-Cash collection Service -December 2020	20/21PO1976	208.80	208.80	34.80	174.00
DD G4S-Cash Collection-cancellation of service-08/01-19/02/21	20/21PO1977	182.70	182.70	30.45	152.25
BACS E L Broughton - Expenses re: Museums Assoc Membership C/S	20/21PO1978	49.00	49.00	-	49.00
Cornwall Council- Installation of RDC Camera at Gyly Beach	20/21PO1979	232.56	232.56	38.76	193.80
Cornwall Council-Maintenance Open Space CCTV-Dec 2020	20/21PO1980	814.30	814.30	135.72	678.58
Cornwall Council-Maintenance Open Space CCTV-Jan 2021	20/21PO1981	814.30	814.30	135.72	678.58
Cornwall Council-Maintenance Open Space CCTV-Feb 2021	20/21PO1982	814.30	814.30	135.72	678.58
Total BACS		2,675.46	2,675.46	445.91	2,229.55
BACS OPUS Energy-Electricity 08/01-07/02/2021-Mortuary Cemetery	20/21PO1983	366.54	366.54	61.09	305.45
BACS Nomix Enviro- Ecolugs/Drill bit - CILF	20/21PO1984	202.80	202.80	33.80	169.00
BACS Tyrefinders-YUASA Battery - Kubota Mower - Kimberley Park	20/21PO1985	70.26	70.26	11.71	58.55
BACS Clear-flow -Jetting 26/01/21- Kimberley Park	20/21PO1986	384.00	384.00	64.00	320.00
BACS Howdens-Door fingerplates/handle - toilets	20/21PO1987	81.56	81.56	13.59	67.97
19077 True Butterflies - Part of grant award 20/21-GRA016-laptop	20/21PO1988	200.00	200.00	-	200.00
19078 SWW-Water/Sewerage 21/07/20-25/01/2021-Webber St Toilets	20/21PO1989	376.58	376.58	-	376.58
CC Museums Association- Membership N Rigby	20/21PO1990	94.00	94.00	-	94.00
DD Argos - Headset/Webcam - Cemetery	20/21PO1991	28.78	28.78	4.80	23.98
DD British Gas- Credit to cancel invoice 997359296 Maenporth Toilets	20/21PO1992	44.78	44.78	2.13	42.65
DD British Gas- Electricity 15/12/20-14/01/21-Maenporth Toilets	20/21PO1993	28.70	28.70	1.36	27.34
DD British Gas- Electricity 15/01-01/02/21-Maenporth Toilets	20/21PO1994	17.28	17.28	0.82	16.46
DD British Gas- Electricity 02/01-01/02/2021-Swanpool Toilets	20/21PO1995	55.71	55.71	2.65	53.06
DD BT- Broadband/Internet 01-31/08/2021	20/21PO1996	666.00	666.00	111.00	555.00
DD Citrus HR- Membership 15/02-14/03/2021	20/21PO1997	117.00	117.00	19.50	97.50
DD CNG Energy- Fixed charge Gas -Jan 2021- KP Lodge	20/21PO1998	10.62	10.62	0.51	10.11
DD EE- Mobile Phones plan/charges-Jan	20/21PO1999	84.30	84.30	14.05	70.25
DD Trade-B&Q-sealant/plier/washer/nuts- Kimberley Park	20/21PO2000	28.96	28.96	4.83	24.13
BACS Perfect-Fit Flooring- Install flooring to Cemetery Chapel	20/21PO2001	915.47	915.47	152.58	762.89
BACS Keith Shanly -Labour 17-22/02/2021- General COVID	20/21PO2002	506.25	506.25	-	506.25
BACS Jo Lumber- Autumn Term workshops/Videos.Spring Term Penryn ARB	20/21PO2003	620.00	620.00	-	620.00
BACS Moor News - Newspapers 07/11/20-13/02/2021 Library	20/21PO2004	37.95	37.95	-	37.95
BACS Passmore Cleaning- MB/PO/toilets/fogging -January 21	20/21PO2005	4,290.48	4,290.48	715.08	3,575.40
BACS Eight Wire - Add donate button/safari/Falmouth SeaShanty website	20/21PO2006	180.00	180.00	30.00	150.00
Cornwall Council-CCTV Jan/Feb/Mar 2021	20/21PO2007	5,924.16	5,924.16	987.36	4,936.80
Cornwall Council-CCTV refund error inv 8100050029	20/21PO2008	307.82	307.82	51.30	256.52
Cornwall Council-CCTV refund error inv 8100032009	20/21PO2009	302.02	302.02	50.34	251.68
Cornwall Council-CCTV refund error inv 8100032007	20/21PO2010	23.23	23.23	3.87	19.36
Cornwall Council-CCTV refund error inv 8100088169	20/21PO2011	296.21	296.21	49.37	246.84
Total BACS		4,994.88	4,994.88	832.48	4,162.40
BACS Tim Kellett Urban Design-Project management-Jan 21-Ponsharden	20/21PO2012	805.00	805.00	-	805.00
Vivianne Vaux-Workshops 4wks-21/01-11/02/21-C/Services	20/21PO2013	360.00	360.00	-	360.00
Vivianne Vaux-Workshop Grace Gardner Painting 22/02/21	20/21PO2014	90.00	90.00	-	90.00
Total BACS		450.00	450.00	-	450.00
BACS PW Media-MyCornwall Advertising/Guides-Cultural Services	20/21PO2015	1,528.80	1,528.80	254.80	1,274.00
BACS Laura Menzies-Activities/Instructions resource boxes/Meetings	20/21PO2016	500.00	500.00	-	500.00
BACS Shift It Removals- Storage of Staging for Spring Flower Show 31/03/21	20/21PO2017	600.00	600.00	-	600.00
19079 True Butterflies-Part of grant award 20/21-GRA016-phones/Mentoring	20/21PO2018	204.00	204.00	-	204.00
DD British Gas-Electricity-02/01-01/02/21-POW Pier Toilets	20/21PO2019	72.21	72.21	3.43	68.78
DD Sage- Support/Subscriptions 01-31/01/2021	20/21PO2020	274.20	274.20	45.70	228.50
DD Sage- Support/Subscriptions 01-28/02/2021	20/21PO2021	274.20	274.20	45.70	228.50
CC Microsoft Azure - Billing 02/01-01/02/21 Pay-as-you-go	20/21PO2022	90.78	90.78	-	90.78
BACS Specialist Crafts-various crafting items for Community Engagement C/S	20/21PO2023	1,242.29	1,242.29	207.05	1,035.24
BACS PDP Green Consulting-Heritage restoration of Ponsharden Cemeteries	20/21PO2024	24,535.20	24,535.20	4,089.20	20,446.00
		90,359.46	90,359.46	11,073.10	79,286.36

FALMOUTH TOWN COUNCIL

Month Feb-21
Meeting Date 22/3/21

Finance & General Purpose Meeting

Schedule of payments made for approval at above meeting

Cheque No	Inv No:	Inv Total	Gross	VAT	NET
BACS The Souvenir Collection- 28 Natural Pencil logo-shop stock AG	20/21PO2025	390.00	390.00	65.00	325.00
C/Note SWW - credit note on account not posted - 32285552 - OPO	20/21PO2026	60.84	60.84	10.14	50.70
C/Note SWW - credit note on account no copy from SWW - 31333830 - TM	20/21PO2027	470.96	470.96	-	470.96
C/Note SWW - Credit note PO 2nd Floor - 32429513 - 8th July 20	20/21PO2028	4,217.57	4,217.57	280.97	3,936.60
DD SWW - 2nd Fl PO - 11/1-06/07 - 32429513 - from credit	20/21PO2029	175.78	175.78	12.83	162.95
DD SWW - 2nd Fl PO - 07/07-21/01/21 - 32429513 - from credit	20/21PO2030	242.76	242.76	19.11	223.65
C/Note SWW - credit note on account 31333858 - WS T - 21/7-25/01	20/21PO2030a	680.67	680.67	-	680.67
BACS Kelth Shanly -Labour 23/02-01/03/2021- General COVID	20/21PO2031	506.25	506.25	-	506.25
BACS ACAS-Training digital events 19/04-13/05-22/09	20/21PO2032	540.00	540.00	-	540.00
BACS Cornwall Council= 2020-21 Revenue support - Town bus support	20/21PO2033	10,000.00	10,000.00	-	10,000.00
19080 Corona Energy- Gas 13/11/2020-01/01/2021-Library M/Building	20/21PO2034	2,858.41	2,858.41	476.40	2,382.01
BACS Exco Fire - Attend CCTV system - Art Gallery	20/21PO2035	78.00	78.00	13.00	65.00
BACS Mallard Consultancy- FPN & Patrol training 13/04/21-Tessa M	20/21PO2036	90.00	90.00	15.00	75.00
BACS Glyn Winchester- Social Media for Cultural Services-02/21-07/21	20/21PO2037	2,500.00	2,500.00	-	2,500.00
BACS Stones Bakery-Falmouth Food Co-op 11/02/21-C/Services	20/21PO2038	178.23	178.23	-	178.23
BACS Booth Print - 33x Letter Stencils 8"x8"- Covid	20/21PO2039	79.20	79.20	13.20	66.00
Biffa- Bin empties 19/01-09/02/21-Cemetery & K/Park	20/21PO2040	401.35	401.35	66.89	334.46
Biffa- Standard general waste-01-28/02/2021	20/21PO2041	374.88	374.88	62.48	312.40
Biffa-Mixed recycling - 01-28/02/2021	20/21PO2042	83.62	83.62	13.94	69.68
Biffa-Standard galss - 01-28/02/2021	20/21PO2043	30.19	30.19	5.03	25.16
Total BACS		890.04	890.04	148.34	741.70
BACS Clear-flow - CCTV light - Gyllyngvase Toilets	20/21PO2044	138.00	138.00	23.00	115.00
BACS Greenham- Toilet Act;/Mophead- Toilets. Engine Oil-Cemetery	20/21PO2045	120.07	120.07	20.01	100.06
Travis Perkins-Cartridge/Nozzle-Bosch Flap Disc/Roofcyl-K/Park	20/21PO2046	75.91	75.91	12.65	63.26
Travis Perkins-Caps/Sealant/Brackets/screws-Chapel	20/21PO2047	103.45	103.45	17.23	86.22
Total BACS		179.36	179.36	29.88	149.48
BACS Plumbase-Cartridge-Atherton Disabled Toilet. Dudley DuoFlo-Toilets	20/21PO2048	188.49	188.49	31.41	157.08
BACS RNA- Refund Mayor's Ball ticket - John Forster	20/21PO2049	60.00	60.00	-	60.00
BACS Cornwall Marine Network-Refund tickets Mayor's Ball	20/21PO2050	40.00	40.00	-	40.00
BACS SWW-07/11/2020-05/02/2021- Castle Beach Toilets	20/21PO2051	219.41	219.41	-	219.41
BACS SWW-05/08/2020-01/02/2021- Maenporth Toilets	20/21PO2052	1,938.53	1,938.53	-	1,938.53
BACS Mr R Penfold- Refund of tickets for Mayor's Charity Ball	20/21PO2053	60.00	60.00	-	60.00
19082 Royal Horticultural Society- Affiliated Society Membership-C/S	20/21PO2054	35.00	35.00	-	35.00
Cornwall ALC- Presentation - 05/03/2021 Silly Season- MW	20/21PO2055	24.00	24.00	4.00	20.00
Cornwall ALC- Presentation - 05/03/2021 Silly Season- EM	20/21PO2056	24.00	24.00	4.00	20.00
Total BACS		48.00	48.00	8.00	40.00
BACS SLCC-Virtual Leadership in Action-9-10/06/21- MW	20/21PO2057	90.00	90.00	15.00	75.00
BG Electrical-Electrical installations etc - The Moor	20/21PO2058	2,446.80	2,446.80	407.80	2,039.00
BG Electrical-E2gang socket/faulty time clock-Sheds Kimberley Park	20/21PO2059	87.60	87.60	14.60	73.00
Total BACS		2,534.40	2,534.40	422.40	2,112.00
BACS Viviane Vaux- Pajaki Makng/clay groups 08/03 & 01/04/21-C/Service	20/21PO2060	1,847.00	1,847.00	-	1,847.00
BACS Tyrefinders-Call out repairs - WK61CGV	20/21PO2061	156.00	156.00	26.00	130.00
BACS The Printing Chambers-A4 black printed on A4- Art Gallery	20/21PO2062	95.00	95.00	-	95.00
HMRC PAYE- February 2021	20/21PO2063	4,816.60	4,816.60	-	4,816.60
HMRC NI- February 2021	20/21PO2064	9,103.19	9,103.19	-	9,103.19
HMRC Student Loans - February 2021	20/21PO2065	166.00	166.00	-	166.00
Total BACS		14,085.79	14,085.79	-	14,085.79
Pensions Contributions - February 2021	20/21PO2066	14,682.70	14,682.70	-	14,682.70
Pensions Contributions - 11 of 12	20/21PO2067	900.00	900.00	-	900.00
Total BACS		15,582.70	15,582.70	-	15,582.70
BACS Standard Life AVC	20/21PO2068	65.00	65.00	-	65.00
BACS Unison Membership Fees	20/21PO2069	81.75	81.75	-	81.75
BACS EW-Replacement of Apple App	20/21PO2070	15.56	15.56	-	15.56
BACS Net Salaries - February 2021	20/21PO2071	53,724.50	53,724.50	-	53,724.50
DD Allstar - Fuel 02/02-12/02/21-Various Departments	20/21PO2072	465.66	465.66	77.60	388.06
DD BT- Phone/Broadband/Internet 01-28/02/2021	20/21PO2073	388.57	388.57	64.76	323.81
DD Trade-B&Q- Various Items - Kitchen Chapel Cemetery	20/21PO2074	482.00	482.00	80.34	401.66
DD Trade-B&Q- Various Items - Chapel Cemetery	20/21PO2075	59.32	59.32	9.90	49.42
DD Trade-B&Q- Tools - Cemetery	20/21PO2076	45.57	45.57	7.60	37.97
DD G4S- Cash in Transit 01/03-31/03/21-Information Service	20/21PO2077	104.40	104.40	17.40	87.00
CC Amazon-Gatmate-Double lock- Gyllyngdune Gardens	20/21PO2078	63.90	63.90	10.66	53.24
CC BIDBI-Jute bags with design- Library - sales	20/21PO2079	651.00	651.00	108.50	542.50
CC CIPFA-Professional qualification/membership- Ruth T	20/21PO2080	161.00	161.00	-	161.00
CC Drainage Superstore-Drain rod - Toilets	20/21PO2081	37.56	37.56	6.26	31.30
CC IONOS-ImageDelivery.co.uk services/support 16/2-16/3/21	20/21PO2082	37.08	37.08	6.18	30.90
CC Landscape Supply- Chainsaw trousers/forest helmet- Pat W	20/21PO2083	134.59	134.59	22.43	112.16
CC Landscape Supply- Chainsaw trousers/forest helmet- Mat B	20/21PO2084	180.18	180.18	30.03	150.15
CC Red Dragon-Flag for the War Graves at the Cemetery	20/21PO2085	40.90	40.90	6.82	34.08
CC Siteground - Renewal domain 1 year Grow Big	20/21PO2086	303.40	303.40	50.57	252.83
CC Sports Direct- Boots - Sarah W/Tessa M	20/21PO2087	189.97	189.97	31.66	158.31
CC Zoom- Standard Pro Annual - Cultural Services 25/2/21-24/2/22	20/21PO2088	119.90	119.90	-	119.90
CLOSED		-	-	-	-
		199,588.99	199,588.99	12,651.28	186,937.71

FALMOUTH TOWN COUNCIL PETTY CASH SCHEDULE

Period: Feb-21

Date	Total Amount				Rec'pt	Code	Cashed Cheque	Meeting Exp	Parking	Post	Civic	Toilet	Cemetery R/R-Misc	MB	Stat	PO Building	Events	Sundry Items
Code	OB	VAT	Net															
05/02/2021	12.14		12.14	0	552	CR		ME	CP	P	C	T	CR	MB	S	PB	E	SI
19/02/2021	7.34		7.34	0	553	T		-	-	-	-	7.34	12.14	-	-	-	-	-
25/02/2021	5.50	0.92	4.58		554	C		-	-	-	4.58	-	-	-	-	-	-	-
25/02/2021	21.14	-	21.14		554	C		-	-	-	21.14	-	-	-	-	-	-	-
25/02/2021	2.00		2.00		555	S		-	-	-	-	-	-	-	2.00	-	-	-
CLOSED			-					-	-	-	-	-	-	-	-	-	-	-
	48.12	0.92	47.20				47.20	-	-	-	25.72	7.34	12.14	-	2.00	-	-	-

5030	5017	5010	5408	5303	5610	5220	5012	5352	5457	5030
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Nominal Codes

Town Clerk

Councillor

Councillor

Finance Use Only

VAT Journals

2201 - vat	DR	CR
Various	£ 0.92	£ 0.92

NB add additional NL's depending on monthly expenditure

FALMOUTH ART GALLERY PETTY CASH SCHEDULE

Period: Feb-21

Date	Total Amount	VAT	NET	Voucher	Code	Cheque Rec'd/Opening Bal	Exhibition Cost	Postage	Consumables	Workshops	Gallery Equipment	Seminar Expenses	Running Balance
Code	Opening Bal					50.01	EC	P	C	W	GE	SE	50.01
23/02/2021	1.25		1.25	3,286	C		-	-	1.25	-	-	-	48.76
23/02/2021	2.00		2.00	3,287	C		-	-	2.00	-	-	-	46.76
CLOSED			-				-	-	-	-	-	-	46.76
	3.25						-	-	3.25	-	-	-	

Nominal Codes

5815 5804 5808 5818 5819 5817

Town Clerk

Councillor

Councillor

Finance Use Only

VAT Journals

	DR	CR
2201 - vat	£	-
5818 - NL	£	-

NB add additional NL's depending on monthly expenditure