

**MAWGAN PARISH COUNCIL**  
**ACCOUNTS**  
**AND**  
**FINANCIAL REGULATIONS**

**RESPONSIBLE FINANCE OFFICER**

- 1) The Clerk to the Council, as the Responsible Finance Officer, shall be responsible for prescribing the Financial Regulations of the Council and for the proper administration of the Council's financial affairs.
- 2) Macleod & Tonkin or any other suitably qualified accountant shall carry out the internal audit functions of the Council as set out in the 1996 Account and Audit Regulations.
- 3) The Precept of the Parish Council will be approved at the December Council meeting.
- 4) Any committee desiring to incur expenditure shall, not later than October, give to the Clerk a written estimate of the expenditure recommended for the coming year.

**RESOLUTIONS ON EXPENDITURE**

- 5) Any motion which is moved otherwise than in pursuance of a recommendation after recommendation by the Council and which, if carried, would, in the opinion of the Chairman, substantially increase the expenditure upon any service which is under the management of or reduce the revenue at, or which would involve capital expenditure, shall, when proposed and seconded, stand adjourned without discussion to the next ordinary meeting of the Council.

**INTERESTS**

- 6) If any Member has any pecuniary interest, direct or indirect, within the meaning of sections 94-95 of the Local Government Act 1972, in any contract, proposed contract or other matter, they shall, while it is under consideration by the Council, withdraw from the meeting unless the interest is trivial in the manner described in section 97 (b) of said Act.
  - a) The Council invite them to remain; or
  - b) The contract, proposed contract or other matter is under consideration as part of the report of a Committee and is not itself the subject of debate.
- 7) The Clerk to the Council shall record in a book to be kept for the purpose, particulars of any notice given by any Member or any Officer of the Council of a pecuniary interest in a contract and the book shall be open during reasonable hours of the day for the inspection of any Member.

**STANDING ORDERS ON CONTRACTS.**

- 8) Every contract whether made by the Council to which the power of making contracts has been delegated shall comply with these Standing Orders, and no exception from any of the following provisions of these Standing Orders shall be made otherwise than by direction of the Council or in an emergency by such a Committee as aforesaid provided that these Standing Orders shall not apply to contracts which relate to items (a) to (e) below:
  - a) for the supply of gas, electricity, water sewerage and telephone services.
  - b) for specialist services such as are provided by solicitors, accountants, surveyors and planning consultants.

- c) 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.
  - d) for work to be executed or goods or materials to be supplied which constitute an extension of an existing contract by the Council.
  - e) for goods or materials proposed to be purchased which are proprietary articles and/or which are sold only at a fixed price.
- 9) Where it is intended to enter into a contract:
- a) exceeding £1,000 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 Responsible Financial Officer shall invite tenders from at least three firms, such firms to be taken from the appropriate approved list.
  - b) When applications are made to waive Standing Orders relating to contracts to enable a tender to be negotiated without competition the reason shall be embodied in a recommendation to the Council.
  - c) Every exception made by a Committee to which the power of making contracts has been delegated shall be reported to the Council and the report shall specify the emergency by which the exception shall have been justified.
  - d) Such invitation to tender shall state the general nature of the intended contract and the Responsible Financial Officer 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 Responsible Financial Officer and the last date by which such tenders should reach the Responsible Financial Officer in the ordinary course of post.
  - e) If less than three tenders are received for contracts valued above £1,000 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.
  - f) The Council shall not be obliged to accept the lowest or any tender.
  - g) Where it is proposed not to accept the lowest tender, the Council, as appropriate, will set out a justification for the decision within the resolution to accept a higher tender.

### **ACCOUNTS AND FINANCIAL STATEMENT**

- 10) Except as provided in paragraph (b) of this Standing order or by statute, all accounts for payment and claims upon the council shall be laid before the council and recorded in the minutes.
- 11) Where it is necessary to make a payment before it has been authorised by the Council, such payment shall be certified as to its correctness and urgency by the appropriate officer. Such payment shall be authorised by the committee, if any, having charge of the business to which it relates, or by the chairman or vice chairman of the council. It will be reported at the next full Council meeting and included in the Minutes.
- 12) All payments ratified under paragraph (11) of this Standing Order shall be separately included in the next schedule of payments laid before the Council.
- 13) Cheques issued on behalf of the Council must be signed by two out of three nominated members.

The clerk shall supply to each member at the next practicable ordinary meeting after the end of the Financial Year and no later than September after the close of the Financial Year, a full statement of accounts for approval by the Council. These accounts must be accepted by formal resolution and will subsequently be presented to the Auditor for full audit.