

**ROTHBURY JOINT BURIAL COMMITTEE**  
**FINANCIAL REGULATIONS 2019**

## 1. GENERAL

- 1.1. These financial regulations govern the conduct of financial management by the Joint Burial Committee and may only be amended or varied by resolution of the Joint Burial Committee. Financial regulations are one of the Joint Burial Committee's three governing policy documents providing procedural guidance for members and officers. Financial regulations must be observed in conjunction with the Joint Burial Committee's standing orders<sup>1</sup> and any individual financial regulations relating to contracts.
- 1.2. The Joint Burial Committee is responsible in law for ensuring that its financial management is adequate and effective and that the Joint Burial Committee has a sound system of internal control which facilitates the effective exercise of the Joint Burial Committee's functions, including arrangements for the management of risk.
- 1.3. The Joint Burial Committee'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 Joint Burial Committee meets these responsibilities and requirements.
- 1.5. At least once a year, prior to Rothbury Parish Council approving the Rothbury Parish Council Annual Governance Statement which also includes the Joint Burial Committee, the Joint Burial Committee must review the effectiveness of its system of internal control which shall be in accordance with proper practices.
- 1.6. Deliberate or wilful breach of these Regulations by an employee may give rise to disciplinary proceedings.
- 1.7. Members of Joint Burial Committee are expected 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 Joint Burial Committee member into disrepute.
- 1.8. The Responsible Financial Officer (RFO) holds a statutory office to be appointed by the Joint Burial Committee. The Clerk has been appointed as RFO for this Joint Burial Committee and these regulations will apply accordingly.
- 1.9. The RFO;
  - acts under the policy direction of the Joint Burial Committee;

- administers the Joint Burial Committee's financial affairs in accordance with all Acts, Regulations and proper practices;
  - determines on behalf of the Joint Burial Committee its accounting records and accounting control systems;
  - ensures the accounting control systems are observed;
  - maintains the accounting records of the Joint Burial Committee up to date in accordance with proper practices;
  - assists the Joint Burial Committee to secure economy, efficiency and effectiveness in the use of its resources; and
  - produces financial management information as required by the Joint Burial Committee.
- 1.10. The accounting records determined by the RFO shall be sufficient to show and explain the Joint Burial Committee'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 Joint Burial Committee 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 Joint Burial Committee and the matters to which the income and expenditure or receipts and payments account relate;
  - a record of the assets and liabilities of the Joint Burial Committee; and
  - wherever relevant, a record of the Joint Burial Committee'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 Joint Burial Committee 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 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 Joint Burial Committee 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 Joint Burial Committee 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 (Joint Burial Committee tax requirement);
- approving accounting statements;
- approving an annual governance statement;
- borrowing;
- writing off bad debts;
- declaring eligibility for the General Power of Competence; and
- addressing recommendations in any report from the internal or external auditors,

shall be a matter for the full Joint Burial Committee only.

1.14. The Joint Burial Committee must:

- determine and keep under regular review the bank mandate for all Joint Burial Committee bank accounts;
- approve any grant or a single commitment in excess of £5,000; and
- in respect of the annual salary for any employee have regard to recommendations about annual salaries of employees made by the relevant 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 Joint Burial Committees - a Practitioners' Guide (England)* issued by the Joint Practitioners Advisory Group (JPAG), available from the websites of NALC and the Society for Local Joint Burial Committee Clerks (SLCC).

## **2. ACCOUNTING AND AUDIT (INTERNAL AND EXTERNAL)**

- 2.1. All accounting procedures and financial records of the Joint Burial Committee 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, a member other than the Chair or a cheque signatory 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 Joint Burial Committee.
- 2.3. The RFO shall complete the annual statement of accounts, annual report, and any related documents of the Joint Burial Committee contained in the Rothbury Parish Council Annual Return (as specified in proper practices) as soon as practicable after the end of the financial year and having certified the accounts shall submit them and report thereon to the Joint Burial Committee within the timescales set by the Accounts and Audit Regulations.
- 2.4. The Joint Burial Committee 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 Joint Burial Committee shall make available such documents and records as appear to the Joint Burial Committee to be necessary for the purpose of the audit and shall, as directed by the Joint Burial Committee, supply the RFO, internal auditor, or external auditor with such information and explanation as the Joint Burial Committee considers necessary for that purpose.
- 2.5. The internal auditor shall be appointed by and shall carry out the work in relation to internal controls required by the Joint Burial Committee in accordance with proper practices.
- 2.6. The internal auditor shall:
  - be competent and independent of the financial operations of the Joint Burial Committee;
  - report to Joint Burial 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 Joint Burial Committee.

- 2.7. Internal or external auditors may not under any circumstances:
- perform any operational duties for the Joint Burial Committee;
  - initiate or approve accounting transactions; or
  - direct the activities of any Joint Burial Committee 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, or any superseding legislation, and the Accounts and Audit Regulations.
- 2.10. The RFO shall, without undue delay, bring to the attention of all Joint Burial Committee members any correspondence or report from internal or external auditors.

### **3. ANNUAL ESTIMATES (BUDGET) AND FORWARD PLANNING**

- 3.1. The RFO must each year, by no later than the end of December, 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 Joint Burial Committee.
- 3.2. The Joint Burial Committee shall consider annual budget proposals in relation to the Joint Burial Committee's one year forecast of revenue and capital receipts and payments including recommendations for the use of reserves and sources of funding and update the forecast accordingly.
- 3.3. The Joint Burial Committee shall fix the precept (Joint Burial Committee tax requirement), and relevant basic amount of Joint Burial Committee tax to be levied for the ensuing financial year not later than by the end of January 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.
- 3.4. 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 authorised up to the amounts included for that class of expenditure in the approved budget. This authority is to be determined by:
- the Joint Burial Committee for all items over £5,000;
  - a duly delegated committee of the Joint Burial Committee for items over £1000; or
  - the Clerk, in conjunction with Chair of the Joint Burial Committee for any items below £1000.

Such authority is to be evidenced by a minute or by an authorisation slip duly signed by the Clerk, and where necessary also by the appropriate Chair.

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

- 4.2. 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 Joint Burial Committee, or duly delegated committee. During the budget year and with the approval of Joint Burial Committee 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').
- 4.3. Unspent provisions in the revenue or capital budgets for completed projects shall not be carried forward to a subsequent year.
- 4.4. **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 the Clerk and the Chair of Joint Burial Committee or relevant committee. The RFO will inform committees of any changes impacting on their budget requirement for the coming year in good time.**
- 4.5. In cases of extreme risk to the delivery of Joint Burial Committee services, the clerk may authorise revenue expenditure on behalf of the Joint Burial Committee 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 £1000. The Clerk shall report such action to the Chair as soon as possible and to the Joint Burial Committee as soon as practicable thereafter.
- 4.6. No expenditure shall be authorised in relation to any capital project and no contract entered into or tender accepted involving capital expenditure unless the Joint Burial Committee is satisfied that the necessary funds are available and the requisite borrowing approval has been obtained.
- 4.7. All capital works shall be administered in accordance with the Joint Burial Committee's standing orders and financial regulations relating to contracts.
- 4.8. The RFO shall regularly provide the Joint Burial Committee with a statement of receipts and payments to date under each head of the budgets, comparing actual expenditure to the appropriate date against that planned as shown in the budget.

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Reviewed and amended 7/12/20 Minute Reference: 2020/50/02

These statements are to be prepared at least at the end of each financial quarter and shall show explanations of material variances. For this purpose “material” shall be in excess of 15% of the budget.

- 4.9. Changes in earmarked reserves shall be approved by Joint Burial Committee as part of the budgetary control process.

## **5. BANKING ARRANGEMENTS AND AUTHORISATION OF PAYMENTS**

- 5.1. The Joint Burial Committee's banking arrangements, including the bank mandate, shall be made by the RFO and approved by the Joint Burial Committee; 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 payments requiring authorisation, forming part of the Agenda for the Meeting and, together with the relevant invoices, present the schedule to Joint Burial Committee. The Joint Burial Committee shall review the schedule for compliance and, having satisfied itself shall authorise payment by a resolution of the Joint Burial Committee. The approved schedule shall be ruled off and initialled by the Chair of the Meeting. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of the meeting at which payment was authorised. 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 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 Joint Burial Committee.
- 5.4. The RFO shall examine invoices for arithmetical accuracy and analyse them to the appropriate expenditure heading. The RFO shall take all steps to pay all invoices submitted, and which are in order, at the next available Joint Burial Committee meeting.
- 5.5. The Clerk and RFO shall have delegated authority to authorise the payment of items only in the following circumstances:
  - a) If a payment is necessary to avoid a charge to interest under the Late Payment of Commercial Debts (Interest) Act 1998, and the due date for payment is before the next scheduled Meeting of Joint Burial Committee, where the Clerk and RFO certify that there is no dispute or other reason to delay payment, provided that a list of such payments shall be submitted to the next appropriate meeting of Joint Burial Committee;



- b) An expenditure item authorised under 5.6 below (continuing contracts and obligations) provided that a list of such payments shall be submitted to the next appropriate meeting of Joint Burial Committee; or
- 5.6. fund transfers within the Joint Burial Committee's banking arrangements up to the sum of £10,000, provided that a list of such payments shall be submitted to the next appropriate meeting of the Joint Burial Committee.
- 5.7. For each financial year the Clerk and 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 Joint Burial 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 Joint Burial Committee.
- 5.8. A record of regular payments made under 5.6 above shall be drawn up and be signed by two members on each and every occasion when payment is authorised - thus controlling the risk of duplicated payments being authorised and / or made.
- 5.9. In respect of grants a duly authorised committee shall approve expenditure within any limits set by Joint Burial Committee and in accordance with any policy statement approved by Joint Burial Committee. Any Revenue or Capital Grant in excess of £5,000 shall before payment, be subject to ratification by resolution of the Joint Burial Committee.
- 5.10. Members are subject to the respective Parish Council's Code of Conduct that has been adopted 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.
- 5.11. The Joint Burial Committee will aim to rotate the duties of members in these Regulations so that onerous duties are shared out as evenly as possible over time.
- 5.12. Any changes in the recorded details of suppliers, such as bank account records, shall be approved in writing by a Member.

## **6. INSTRUCTIONS FOR THE MAKING OF PAYMENTS**

- 6.1. The Joint Burial Committee will make safe and efficient arrangements for the making of its payments.
- 6.2. Following authorisation under Financial Regulation 5 above, the Joint Burial Committee, or if so delegated, the Clerk or RFO shall give instruction that a payment shall be made.

- 6.3. All payments shall be effected by cheque or other instructions to the Joint Burial Committee's bankers, or otherwise, in accordance with a resolution of the Joint Burial Committee or duly delegated committee.
- 6.4. Cheques or orders for payment drawn on the bank account in accordance with the schedule as presented to Joint Burial Committee shall be signed by two members of Joint Burial Committee, including the Clerk/Responsible Financial Officer, in accordance with a resolution instructing that payment. A member who is a bank signatory, having a connection by virtue of family or business relationships with the beneficiary of a payment, should not, under normal circumstances, be a signatory to the payment in question
- 6.5. If thought appropriate by the Council, payment for certain items may be made by BACS, CHAPS or debit card methods provided that the instructions for each payment are signed, or otherwise evidenced, by two authorised bank signatories and are retained and any payments are reported to the Council as made. The approval of the use of BACS, CHAPS or debit card shall be renewed by resolution of the Council at least every two years.
- 6.6. If thought appropriate by the Clerk payment for certain items may be made by internet banking transfer provided evidence is retained and any payments are reported to the Council as made.
- 6.7. To indicate agreement of the details shown on the cheque or order for payment with the counterfoil and the invoice or similar documentation, the signatories shall each also initial the cheque counterfoil.
- 6.8. Cheques or orders for payment shall not normally be presented for signature other than at a Joint Burial Committee or committee meeting (including immediately before or after such a meeting). Any signatures obtained away from such meetings shall be reported to the Joint Burial Committee at the next convenient meeting.
- 6.9. Where a computer requires use of a personal identification number (PIN) or other password(s), for access to the Joint Burial Committee's records on that computer, a note shall be made of the PIN and Passwords and shall be handed to and retained by the Chair of Joint Burial Committee in a sealed dated envelope. This envelope may not be opened other than in the presence of two other Joint Burial Committee members. After the envelope has been opened, in any circumstances, the PIN and / or passwords shall be changed as soon as practicable. The fact that the sealed envelope has been opened, in whatever circumstances, shall be reported to all members immediately and formally to the next available meeting of the Joint Burial Committee. This will not be required for a member's personal computer used only for remote authorisation of bank payments.
- 6.10. No employee or Joint Burial Committee member shall disclose any PIN or password, relevant to the working of the Joint Burial Committee or its bank accounts, to any

person not authorised in writing by the Joint Burial Committee 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, and preferably off site.
- 6.12. The Joint Burial Committee, and any members using computers for the Joint Burial Committee'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. The Joint Burial Committee will not maintain any form of cash float. All cash received must be banked intact. Any payments made in cash by the Clerk (for example for postage or minor stationery items) shall be refunded on a regular basis.
- 6.14. The Clerk is authorised to spend a weekly amount on fuel for grasscutting equipment.
- 6.15. When accepting quotations from contractor's with short payment terms, Clerk is authorised to make payments between meetings, with all payments to be detailed at the next Joint Burial Committee meeting.

## **7. PAYMENT OF SALARIES**

- 7.1. As an employer, the Joint Burial Committee 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 Joint Burial Committee, or duly delegated committee.
- 7.2. 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, provided that each payment is reported to the next available Joint Burial Committee meeting, as set out in these regulations above.
- 7.3. No changes shall be made to any employee's pay, emoluments, or terms and conditions of employment without the prior consent of the Joint Burial Committee.
- 7.4. Each and every payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a separate confidential record (confidential cash book). This confidential record is not open to inspection or review (under the Freedom of Information Act 2000 or otherwise) other than:
  - a) by any Joint Burial Committee member 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.
- 7.5. 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.
- 7.6. An effective system of personal performance management should be maintained for the senior officers.
- 7.7. Any termination payments shall be supported by a clear business case and reported to the Joint Burial Committee. Termination payments shall only be authorised by Joint Burial Committee.
- 7.8. Before employing interim staff the Joint Burial Committee must consider a full business case.

## **8. LOANS AND INVESTMENTS**

- 8.1. All borrowings shall be effected in the name of the Joint Burial Committee, after obtaining any necessary borrowing approval. Any application for borrowing approval shall be approved by Joint Burial Committee as to terms and purpose. The application for borrowing approval, and subsequent arrangements for the loan shall only be approved by full Joint Burial Committee.
- 8.2. Any financial arrangement which does not require formal borrowing approval from the Secretary of State/Welsh Assembly Government (such as Hire Purchase or Leasing of tangible assets) shall be subject to approval by the full Joint Burial Committee. In each case a report in writing shall be provided to Joint Burial Committee in respect of value for money for the proposed transaction.
- 8.3. The Joint Burial Committee will arrange with the Joint Burial Committee's banks and investment providers for the sending of a copy of each statement of account to the Chair of the Joint Burial Committee at the same time as one is issued to the Clerk or RFO.
- 8.4. All loans and investments shall be negotiated in the name of the Joint Burial Committee and shall be for a set period in accordance with Joint Burial Committee policy.
- 8.5. The Joint Burial Committee shall consider the need for an Investment Strategy and Policy which, if drawn up, shall be in accordance with relevant regulations, proper practices and guidance. Any Strategy and Policy shall be reviewed by the Joint Burial Committee at least annually.

- 8.6. All investments of money under the control of the Joint Burial Committee shall be in the name of the Joint Burial Committee.
- 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 transfers 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 Joint Burial Committee, 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 Joint Burial Committee, notified to the RFO and the RFO shall be responsible for the collection of all accounts due to the Joint Burial Committee.
- 9.3. The Joint Burial Committee will review all fees and charges at least annually, following a report of the Clerk or Cemetery Superintendent.
- 9.4. Any sums found to be irrecoverable and any bad debts shall be reported to the Joint Burial Committee and shall be written off in the year.
- 9.5. All sums received on behalf of the Joint Burial Committee shall be banked intact as directed by the RFO. In all cases, all receipts shall be deposited with the Joint Burial Committee's bankers with such frequency as the RFO considers necessary.
- 9.6. The origin of each receipt shall be entered on the paying-in slip.
- 9.7. Personal cheques shall not be cashed out of money held on behalf of the Joint Burial Committee.

## **10. ORDERS FOR WORK, GOODS AND SERVICES**

- 10.1. All members 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 any *de minimis* provisions in Regulation 11.1 below.

- 10.2. A member may not order work, goods or services, or make any contract on behalf of the Joint Burial Committee.
- 10.3. 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. 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 (vi) 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 consist 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 Joint Burial Committee;
    - v. for additional audit work of the external auditor up to an estimated value of £500 (in excess of this sum the Clerk and RFO shall act after consultation with the Chair and Vice Chair of Joint Burial Committee); and
    - vi. for goods or materials proposed to be purchased which are proprietary articles and / or are only sold at a fixed price.
  - b. Where the Joint Burial Committee intends to procure or award a public supply contract, public service contract or public works contract as defined by The Public Contracts Regulations 2015 ("the Regulations") which is valued at £25,000 or more, the Joint Burial Committee shall comply with the relevant requirements of the Regulations<sup>2</sup>.
  - c. The full requirements of The Regulations, as applicable, shall be followed in respect of the tendering and award of a public supply contract, public service contract or public works contract which exceed thresholds in The Regulations set

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<sup>2</sup> The Regulations require Joint Burial Committees to use the Contracts Finder website to advertise contract opportunities, set out the procedures to be followed in awarding new contracts and to publicise the award of new contracts

by the Public Contracts Directive 2014/24/EU (which may change from time to time)<sup>3</sup>.

- d. 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 Joint Burial Committee.
- e. 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.
- f. 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 Joint Burial Committee.
- g. Any invitation to tender issued under this regulation shall be subject to Standing Orders section 18, in particular 18c to 18f, and shall refer to the terms of the Bribery Act 2010.
- h. When it is to enter into a contract of less than £25,000 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 or RFO shall seek 3 quotations (priced descriptions of the proposed supply); where the value is below £5,000 and above £1000 the Clerk or RFO shall strive to obtain 3 estimates. Otherwise, Regulation 10.3 above shall apply.
- i. The Joint Burial Committee shall not be obliged to accept the lowest or any tender, quote or estimate.
- j. Should it occur that the Joint Burial Committee, or duly delegated committee, does not accept any tender, quote or estimate, the work is not allocated and the Joint Burial Committee 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.

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<sup>3</sup> Thresholds currently applicable are:

- a. For public supply and public service contracts 209,000 Euros (£164,176)
- b. For public works contracts 5,225,000 Euros (£4,104,394)

## **12. [PAYMENTS UNDER CONTRACTS FOR BUILDING OR OTHER CONSTRUCTION WORKS (PUBLIC WORKS CONTRACTS)]**

- 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 Joint Burial Committee.
- 12.3. Any variation to a contract or addition to or omission from a contract must be approved by the Joint Burial Committee and Clerk to the contractor in writing, the Joint Burial Committee being informed where the final cost is likely to exceed the financial provision.]

## **13. ASSETS, PROPERTIES AND ESTATES**

- 13.1. The Clerk shall make appropriate arrangements for the custody of all title deeds and Land Registry Certificates of properties held by the Joint Burial Committee. The RFO shall ensure a record is maintained of all properties held by the Joint Burial Committee, recording the location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held in accordance with Accounts and Audit Regulations.
- 13.2. No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of the Joint Burial Committee, together with any other consents required by law, save where the estimated value of any one item of tangible movable property does not exceed £500.
- 13.3. **No real property (interests in land) shall be sold, leased or otherwise disposed of without the authority of the Joint Burial Committee, together with any other consents required by law. In each case a report in writing shall be provided to Joint Burial Committee 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).**
- 13.4. No real property (interests in land) shall be purchased or acquired without the authority of the full Joint Burial Committee. In each case a report in writing shall be provided to Joint Burial Committee 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).

- 13.5. Subject only to the limit set in Regulation 14.2 above, no tangible moveable property shall be purchased or acquired without the authority of the full Joint Burial Committee. In each case a report in writing shall be provided to Joint Burial Committee with a full business case.
- 13.6. 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.

## **14. INSURANCE**

- 14.1. Following the annual risk assessment (per Regulation 17), the RFO shall effect all insurances and negotiate all claims on the Joint Burial Committee's insurers
- 14.2. The RFO shall keep a record of all insurances effected by the Joint Burial Committee and the property and risks covered thereby and annually review it.
- 14.3. 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 Joint Burial Committee at the next available meeting.
- 14.4. All appropriate members and employees of the Joint Burial Committee 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 Joint Burial Committee, or duly delegated committee

## **15. RISK MANAGEMENT**

- 15.1. The Joint Burial Committee is responsible for putting in place arrangements for the management of risk. The Clerk shall prepare, for approval by the Joint Burial Committee, risk management policy statements in respect of all activities of the Joint Burial Committee. Risk policy statements and consequential risk management arrangements shall be reviewed by the Joint Burial Committee at least annually.
- 15.2. When considering any new activity, the Clerk shall prepare a draft risk assessment including risk management proposals for consideration and adoption by the Joint Burial Committee.

## **16. SUSPENSION AND REVISION OF FINANCIAL REGULATIONS**

- 16.1. It shall be the duty of the Joint Burial Committee to review the Financial Regulations of the Joint Burial Committee from time to time. The Clerk shall make arrangements to monitor changes in legislation or proper practices and shall advise the Joint Burial Committee of any requirement for a consequential amendment to these Financial Regulations.
- 16.2. The Joint Burial Committee may, by resolution of the Joint Burial Committee duly notified prior to the relevant meeting of Joint Burial 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 members of Joint Burial Committee.

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