



EAST DONYLAND PARISH COUNCIL

Serving the Village of Rowhedge

Payments Policy

The purpose of this policy is to ensure that East Donyland Parish Council makes payments in a safe and efficient manner, to safeguard public funds and ensure compliance with all relevant legislation and the council's Financial Regulations.

Each month, the Clerk shall prepare a list of invoices for payment to be presented at the parish council meeting for approval. The list shall also include details of direct debit payments as agreed by the council, and any card payments authorised for that month. These payments shall be checked in advance by two councillors, who will initial the payments sheets to confirm that all details are correct.

The payment list will detail the following information for each payment:

- Date invoice received
- Payment type – cheque, card, transfer or direct debit
- Payee
- Detail of goods or services provided
- Purchase order reference
- Budget expenditure code
- Net amount, VAT where applicable and total payable

Once approved, invoice payments will be made as follows:

- Cheques are written by the Clerk, and signed by two authorised signatories.
- Electronic transfer payments are created by the Clerk, and authorised by two signatories.

Card payments and any other payments may be made prior to full council approval, where the appropriate approval for the expenditure has been obtained, and payment is required at the point of sale, e.g. online purchases. The council's Financial Regulations detail the level of authorisation required for different levels of expenditure. In each instance, written confirmation of this authorisation must be obtained and the payment included on the next payments list.

No Councillor may countersign a cheque or authorise an electronic payment if that payment is to be made to him/her personally or to a company that provides them with employment/income.

The Assistant Clerk may create electronic payments or write cheques for signature if urgently needed, in the absence of the Clerk, provided the appropriate authorisations have been obtained in writing as detailed above.

The Clerk will reconcile the bank accounts against all payments made and income received on a monthly basis, and shall submit reconciliation statements to the Finance & Personnel Committee at their meetings, with a current budget report reflecting receipts and payments for that financial year to date.