



Seaford Town Council

Seaford Town Council Finance & General Purpose Agenda – 21st April 2022

To the Members of the Finance & General Purposes Committee

Councillors M Brown (Chair), B Payne (Vice Chair), N Adil, D Argent, L Boorman, J Cash, O Honeyman, R Honeyman, J Meek, R Reed and L Wallraven.

A meeting of the **Finance & General Purposes Committee** will be held at the

Council Chambers, 37 Church Street, Seaford, BN25 1HG on **Thursday 21st April**

2022 at **7.00pm**, which you are summoned to attend.

Adam Chugg

Town Clerk

8th April 2022

- **Public attendance physically/in person at this meeting will be limited to 10 due to the size of the meeting space.**
- **The meeting will be video recorded and uploaded to the Town Council's YouTube channel after the meeting.**
- **See the end of the agenda for further details of public access and participation.**

AGENDA

1. Apologies for Absence

To consider apologies for absence.

2. Disclosure of Interests

To deal with any disclosure by Members of any disclosable pecuniary interests and interests other than pecuniary interests, as defined under the Seaford Town Council Code of Conduct and the Localism Act 2011, in relation to matters on the agenda.

3. Public Participation

To deal with any questions, or brief representations, from members of the public in accordance with relevant legislation and Seaford Town Council Policy.

4. Receipts, Payments and Bank Reconciliation Reports for December 2021, January and February 2022

To consider report 205/21 advising the Committee of Receipts, Payments and Bank Reconciliations for December 2021, January and February 2022 (pages 5 to 8).

5. Finance Report to 28th February 2022

To consider report 206/21 informing the Committee of the Income and Expenditure to 28th February 2022 and highlight significant variances from budget (pages 9 to 25).

6. Review of Purchase Ordering and Payment for Goods and Services Policy

To consider report 207/21 presenting the review of the Town Council's Purchase Ordering and Payment for Goods and Services Policy (pages 26 to 39).

7. Exclusion of the Press & Public

The Chair will move that in accordance with the Public Bodies (Admission to Meetings) Act 1960, the press and public be excluded from the meeting during the discussion on the next two items of business for the reasons as set out below.

The resolutions of the items will be recorded publicly in the minutes of this meeting.

The Proper Officer considers that discussion of the following items is likely to disclose exempt information as defined in the Local Government Act 1972 and Data Protection legislation and may therefore need to take place in private session. The exempt information reasons are shown alongside each item below.

Furthermore, in relation to paragraph 10 of Schedule 12A, it is considered that the public interest in maintaining exemption outweighs the public interest in disclosing the information.

8. Receipts Due for Payment at 28th February 2022 EXEMPT

To consider exempt report 208/21 informing the Committee of unpaid receipts due on 28th February 2022 (exempt pages 1 to 4).

Reason for exemption: to progress confidential debtor matters.

Explanation of Reason: under Data Protection and Freedom of Information legislation, information about the financial arrangements and activities of a business or individual must remain confidential between the parties involved.

AGENDA NOTES

For further information about items on this Agenda please contact:

Adam Chugg, Town Clerk, 37 Church Street, Seaford, East Sussex, BN25 1HG

Email: admin@seafordtowncouncil.gov.uk

Telephone: 01323 894 870 (*please note that due to working from home, this phone line is not currently manned, so please leave a voice message and this will be picked up and forwarded to the relevant member of staff to deal with*)

Circulation:

All Town Councillors, Young Mayor, Deputy Young Mayor and registered email recipients.

Public Access:

Members of the public looking to access this meeting will be able to do so by:

1. Attending the meeting in person.

Due to health and safety restrictions, the number of public in attendance will be limited to 10. The Town Council therefore asks that you contact

admin@seafordtowncouncil.gov.uk or 01323 894 870 to register your interest in attending at least 24 hours before the meeting.

Spaces will be assigned on a first come, first served basis.

Please note that if you don't register and just attempt to turn up at the meeting, this could result in you not being able to attend if there is no space.

OR

2. Watching the recording of the meeting on the [Town Council's YouTube channel](#) , which will be uploaded after the meeting has taken place.

Public Access to the Venue:

If you are attending the meeting in person, please arrive for 6.55pm where you will be shown into the meeting for a 7.00pm start.

Public Participation:

Members of the public looking to participate in the public participation section of the meeting must do so in person, by making a verbal statement during the public participation section of the meeting.

Below are some key points for public participation in the meeting:

1. Your statement should be regarding business on the agenda for that meeting.
2. You will only be able to speak at a certain point of the meeting; the Chair of the meeting will indicate when this is.
3. You do not have to state your name if you don't want to.
4. If you are unsure of when best to speak, either query this with an officer/councillor ahead of the meeting or raise your hand during the public participation item of the meeting and ask the Chair – they will always be happy to advise.
5. When the Chair has indicated that it is the part of the meeting that allows public participation, raise your hand and the Chair will invite you to speak in order.

6. Statements by members of the public are limited to four minutes and you don't automatically have the right to reply. The Chair may have to cut you short if you overrun on time or try to speak out of turn – this is just to ensure the meeting stays on track.
7. Where required, the Town Council will try to provide a response to your statement but if it is unable to do so at the meeting, may respond in writing following the meeting.
8. Members of the public should not speak at other points of the meeting.
9. A summarised version of your statement, but no personal details, will be recorded in the minutes of the meeting.

Public Comments

Members of the public looking to submit comments on any item of business on the agenda can do so in writing ahead of the meeting and this will be circulated to all committee members. Comments can be submitted by email to admin@seafordtowncouncil.gov.uk or by post to the Town Council offices.

Health & Safety Measures:

While Covid restrictions are no longer mandated the Town Council wishes to stay vigilant and mindful of the health and safety of its meeting participants by upholding the requirement that you should not attend the meeting if you are displaying any Covid-19 symptoms as identified on the [NHS website](#) or symptoms of any similarly contagious illness.



Seaford Town Council

Report No:	205/21
Agenda Item No:	4
Committee:	Finance & General Purposes
Date:	21st April 2022
Title:	Receipts, Payments and Bank Reconciliation Reports for December 2021, January and February 2022.
By:	Lucy Clark, Finance Manager
Purpose of Report:	To advise the Committee of Receipts, Payments and Bank Reconciliations for December 2021, January and February 2022.

Recommendations
The Finance & General Purposes Committee is recommended:
1. To note the contents of the report.

1. Information

- 1.1 In line with the Town Council's Financial Regulations, a councillor other than the Mayor shall be appointed to verify the bank reconciliations. The councillor shall sign the reconciliation and the original bank statement page as evidence of verification. This activity shall then on conclusion be reported, including any exceptions, to the Finance & General Purposes Committee to be noted.
- 1.2 The Chair of this Committee is the current appointed councillor and continues to view and verify that he is in agreement with the bank reconciliations already reconciled by the Finance Manager.
- 1.3 In line with the above, the bank statements up to 28th February have been viewed and verified by the Chairman of this committee. Hard copies are available on request.




- 1.4** Attached in Appendix A is a table showing the total receipts and payments for the months of December 2021, January and February 2022.
- 1.5** Cashbooks and BACS pages detailing these transactions are available on request.
- 1.6** The Finance Manager continues to monitor the Cooperative current account ensuring that there are enough funds to cover monthly outgoings, drawing down as necessary from the CCLA account which can be organised on a day's notice provided there are two authorised signatories.
- 1.7** For clarity, the CCLA account has been set up in a way that monies within this account can only be transferred back and forth to the nominated Cooperative Account; any other type of payments from this account cannot be made.
- 1.8** The Town Council has funds in the Public Sector Deposit Fund (PSDF). Dividends are earned daily on funds with the CCLA and are paid at the end of each month into the Cooperative current account. A total of £474.99 dividends has been received since April 2021.
- 1.9** Since 1st April 2021, a net total of £600,000 has been transferred into the CCLA account leaving a current balance of £1,125,000.00.
- 1.10** The Responsible Finance Officer (RFO) previously explained that there was the possibility of negative interest rates. Fortunately, this has not been the case and the interest rate has fluctuated slightly since April giving an average interest rate of 0.0276% over the last eight months.
- 1.11** Whilst interest rates had only fluctuated slightly between April and October 2021 giving an average interest rate of 0.0276%, the rates have increased each month since November 2021 with the rate being 0.3589% at the end of February 2022.
- 1.12** As previously reported, the PSDF is a low-risk fund with points to note:
- a) Security (AAA rated)
 - b) Liquidity (same day / 1 day access)
 - c) Yield (above the market after management fees)
 - d) £1.3bn fund - £100m from Town & Parish Councils
 - e) £25,000 minimum investment
 - f) The only money market fund used by Town & Parish Councils

2. Financial Appraisal

2.1 As of 28th February 2022 the actual monies held in the Cooperative current account were £166,583.32 along with £1,125,000.00 being held in the CCLA Account. The balance carried forward in the Accounts (Appendix A) includes items that are in the accounts but not yet cleared at the bank.

3. Contact Officer

3.1 The Contact Officer for this report is Lucy Clark, Finance Manager.

Finance Manager	
RFO	
Town Clerk	

Co-Operative Bank Current Account

Month	B/F	Receipts (CR)	Payments (DR)	Balance to C/F
December	£ 129,309.58	£ 282,504.07	£ 214,913.66	£ 196,899.99
January	£ 196,899.99	£ 100,403.08	£ 130,769.89	£ 166,533.18
February	£ 166,533.18	£ 164,815.66	£ 161,877.66	£ 169,471.18

CCLA Investment Account

Month	B/F	CR (Transferred FROM Co-op Account)	DR (Transferred INTO Co-Op Account)	Balance to C/F
December	£ 1,425,000.00	£ -	£ 200,000.00	£ 1,225,000.00
January	£ 1,225,000.00	£ -	£ 100,000.00	£ 1,125,000.00
February	£ 1,125,000.00	£ -	£ -	£ 1,125,000.00



Seaford Town Council

Report No:	206/21
Agenda Item No:	5
Committee:	Finance & General Purposes
Date:	21st April 2022
Title:	Finance Report
By:	Lucy Clark, Finance Manager
Purpose of Report:	To inform the Committee of the Income and Expenditure to 28th February 2022 and highlight significant variances from budget.

Recommendations
The Finance & General Purposes Committee is recommended:
1.To note the contents of the report.

1. Information


- 1.1 Attached in Appendix A is the detailed income and expenditure for the period of 1st April 2021 to 28th February 2022 for each committee compared to the annual budget.
- 1.2 Details for over/under performance of individual budgets is provided by the cost centre managers when reporting to the relevant committee.
- 1.3 With regards to the Finance & General Purposes (F&GP) Committee Income & Expenditure report, significant variances are reported in Appendix B.

2. Financial Appraisal

- 2.1 As at 28th February 2022, the F&GP budget percentage is in line with the projected annual budget with actual spend of £563,150 being 84.5% of the budget. The income received of £1,017,125 shows as being 100% of the budget which is due to the all the precept having now been received.

3. Contact Officer

3.1 The Contact Officer for this report is Lucy Clark, Finance Manager.

Finance Manager	
RFO	
Town Clerk	

Detailed Income & Expenditure by Budget Heading 28/02/2022

Month No: 11

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Community Services							
<u>105 Salts Recreation Ground</u>							
1025 Income Sponsorship	230	0	(230)			0.0%	230
1050 Income Rent	2,077	2,155	78			96.4%	
1051 Income Insurance Recharge	1,564	1,480	(84)			105.7%	
1055 Income Memorial Bench	1,320	0	(1,320)			0.0%	
1058 Income Water Recharge	596	4,525	3,929			13.2%	
1066 Income Concession	11,566	12,000	434			96.4%	
1073 Sports Pitch Hire & Green Fees	6,030	2,000	(4,030)			301.5%	
1095 Income Tennis Courts	0	6,000	6,000			0.0%	
	23,383	28,160	4,777			83.0%	230
Salts Recreation Ground :- Income							
4052 Water & Sewerage	2,436	8,420	5,984		5,984	28.9%	
4055 Electricity	249	300	51		51	83.0%	
4095 Tennis Court Expenditure	0	6,000	6,000		6,000	0.0%	
4096 LTA Loan	0	7,010	7,010		7,010	0.0%	
4100 Telecommunications	242	250	8		8	96.7%	
4115 Insurance	3,516	3,690	174		174	95.3%	
4250 Memorial Bench	698	0	(698)		(698)	0.0%	
4251 Dog Bin Emptying	1,719	2,000	281		281	85.9%	
4252 Additional Litter Pick	0	1,000	1,000		1,000	0.0%	
4260 Grounds Maintenance Contract	67,077	69,635	2,558		2,558	96.3%	
4261 Grounds Maint non contract	7,172	6,000	(1,172)		(1,172)	119.5%	
4275 Building Maintenance	3,171	3,000	(171)		(171)	105.7%	
4411 VAT PE Adjustment overclaimed	1,982	0	(1,982)		(1,982)	0.0%	
	88,260	107,305	19,045	0	19,045	82.3%	0
Salts Recreation Ground :- Indirect Expenditure							
	(64,877)	(79,145)	(14,268)				
Net Income over Expenditure							
6001 less Transfer to EMR	230						
Movement to/(from) Gen Reserve							
	(65,107)						
<u>106 Crouch Recreation Ground</u>							
1050 Income Rent	1,719	2,550	831			67.4%	
1051 Income Insurance Recharge	565	635	70			88.9%	
1053 Income Grants	12,800	0	(12,800)			0.0%	
1055 Income Memorial Bench	2,600	0	(2,600)			0.0%	
1058 Income Water Recharge	15	3,000	2,986			0.5%	
1073 Sports Pitch Hire & Green Fees	9,229	6,500	(2,729)			142.0%	
	26,927	12,685	(14,242)			212.3%	0
Crouch Recreation Ground :- Income							

Detailed Income & Expenditure by Budget Heading 28/02/2022

Month No: 11

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4052 Water & Sewerage	1,395	5,100	3,705		3,705	27.3%	
4115 Insurance	772	880	108		108	87.7%	
4250 Memorial Bench	1,293	0	(1,293)		(1,293)	0.0%	
4251 Dog Bin Emptying	1,228	1,375	147		147	89.3%	
4260 Grounds Maintenance Contract	31,752	34,890	3,138		3,138	91.0%	
4261 Grounds Maint non contract	1,962	5,000	3,038		3,038	39.2%	
4275 Building Maintenance	17,926	500	(17,426)		(17,426)	3585.1%	5,000
4411 VAT PE Adjustment overclaimed	1,629	0	(1,629)		(1,629)	0.0%	
Crouch Recreation Ground :- Indirect Expenditure	57,955	47,745	(10,210)	0	(10,210)	121.4%	5,000
Net Income over Expenditure	(31,028)	(35,060)	(4,032)				
6000 plus Transfer from EMR	5,000						
Movement to/(from) Gen Reserve	(26,028)						
107 Martello Fields							
1050 Income Rent	9,251	5,000	(4,251)			185.0%	
Martello Fields :- Income	9,251	5,000	(4,251)			185.0%	0
4115 Insurance	6	10	4		4	57.8%	
4251 Dog Bin Emptying	982	1,100	118		118	89.3%	
4260 Grounds Maintenance Contract	15,097	16,200	1,103		1,103	93.2%	
4261 Grounds Maint non contract	13,996	3,000	(10,996)		(10,996)	466.5%	11,375
4411 VAT PE Adjustment overclaimed	482	0	(482)		(482)	0.0%	
Martello Fields :- Indirect Expenditure	30,563	20,310	(10,253)	0	(10,253)	150.5%	11,375
Net Income over Expenditure	(21,312)	(15,310)	6,002				
6000 plus Transfer from EMR	11,375						
Movement to/(from) Gen Reserve	(9,937)						
108 Other Open Spaces							
1025 Income Sponsorship	230	0	(230)			0.0%	230
1050 Income Rent	90	90	0			100.0%	
1053 Income Grants	942	0	(942)			0.0%	
1055 Income Memorial Bench	1,500	0	(1,500)			0.0%	
1066 Income Concession	507	0	(507)			0.0%	
1072 Income Trees for Seaford	6,416	0	(6,416)			0.0%	6,416
Other Open Spaces :- Income	9,685	90	(9,595)			10761.0	6,646
4018 Water Refill Maint	45	0	(45)		(45)	0.0%	45
4052 Water & Sewerage	487	310	(177)		(177)	157.0%	

Detailed Income & Expenditure by Budget Heading 28/02/2022

Month No: 11

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4115 Insurance	33	0	(33)		(33)	0.0%	
4154 Land Registry Fees	0	60	60		60	0.0%	
4250 Memorial Bench	1,241	0	(1,241)		(1,241)	0.0%	
4251 Dog Bin Emptying	1,964	2,200	236		236	89.3%	
4260 Grounds Maintenance Contract	21,435	23,645	2,210		2,210	90.7%	
4261 Grounds Maint non contract	6,514	6,500	(14)		(14)	100.2%	
4262 Trees for Seaford	5,652	0	(5,652)		(5,652)	0.0%	5,652
4275 Building Maintenance	1,442	500	(942)		(942)	288.4%	
4411 VAT PE Adjustment overclaimed	7	0	(7)		(7)	0.0%	
Other Open Spaces :- Indirect Expenditure	38,819	33,215	(5,604)	0	(5,604)	116.9%	5,697
Net Income over Expenditure	(29,135)	(33,125)	(3,990)				
6000 plus Transfer from EMR	5,697						
6001 less Transfer to EMR	6,646						
Movement to/(from) Gen Reserve	(30,084)						
<u>113 Crypt</u>							
1051 Income Insurance Recharge	269	380	111			70.8%	
Crypt :- Income	269	380	111			70.8%	0
4115 Insurance	269	380	111		111	70.8%	
4275 Building Maintenance	0	500	500		500	0.0%	
Crypt :- Indirect Expenditure	269	880	611	0	611	30.6%	0
Net Income over Expenditure	0	(500)	(500)				
<u>114 South Street</u>							
4275 Building Maintenance	1,140	1,000	(140)		(140)	114.0%	
South Street :- Indirect Expenditure	1,140	1,000	(140)	0	(140)	114.0%	0
Net Expenditure	(1,140)	(1,000)	140				
<u>115 Martello Tower</u>							
4115 Insurance	1,692	1,745	53		53	97.0%	
4275 Building Maintenance	1,330	4,000	2,670		2,670	33.3%	
Martello Tower :- Indirect Expenditure	3,022	5,745	2,723	0	2,723	52.6%	0
Net Expenditure	(3,022)	(5,745)	(2,723)				

Detailed Income & Expenditure by Budget Heading 28/02/2022

Month No: 11

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
116 Seaford Head Estate							
1011 Income Filming	40,850	15,000	(25,850)			272.3%	
1050 Income Rent	11,295	10,000	(1,295)			112.9%	
1053 Income Grants	3,250	3,250	0			100.0%	
1054 Income Other	745	600	(145)			124.1%	
1066 Income Concession	2,017	3,300	1,283			61.1%	
1200 Income Nature Reserve	534	0	(534)			0.0%	
Seaford Head Estate :- Income	58,690	32,150	(26,540)			182.6%	0
4115 Insurance	418	880	462		462	47.5%	
4199 Other Expenditure	1,230	1,200	(30)		(30)	102.5%	
4251 Dog Bin Emptying	982	1,100	118		118	89.3%	
4260 Grounds Maintenance Contract	1,012	2,000	988		988	50.6%	
4261 Grounds Maint non contract	2,614	3,000	386		386	87.1%	
4275 Building Maintenance	330	1,000	670		670	33.0%	
4411 VAT PE Adjustment overclaimed	11	0	(11)		(11)	0.0%	
4500 Nature Reserve Expenses	16,870	16,200	(670)		(670)	104.1%	
4501 Filming Expenses	7,334	3,000	(4,334)		(4,334)	244.5%	
Seaford Head Estate :- Indirect Expenditure	30,800	28,380	(2,420)	0	(2,420)	108.5%	0
Net Income over Expenditure	27,890	3,770	(24,120)				
117 Seafront							
1011 Income Filming	2,365	0	(2,365)			0.0%	
1025 Income Sponsorship	710	0	(710)			0.0%	710
1057 Income Electricity Recharge	2,490	3,000	510			83.0%	
1058 Income Water Recharge	80	100	20			79.6%	
1066 Income Concession	54,120	41,820	(12,300)			129.4%	
1078 Income Entertainment Area	5,600	0	(5,600)			0.0%	
1084 Income Promenade	178	150	(28)			118.4%	
Seafront :- Income	65,542	45,070	(20,472)			145.4%	710
4018 Water Refill Maint	115	0	(115)		(115)	0.0%	115
4052 Water & Sewerage	80	500	420		420	15.9%	
4055 Electricity	2,490	3,000	510		510	83.0%	
4115 Insurance	913	955	42		42	95.6%	
4155 Professional Fees	0	1,000	1,000		1,000	0.0%	
4250 Memorial Bench	245	0	(245)		(245)	0.0%	
4253 Shelters	2,066	2,500	435		435	82.6%	
4254 Martello Entertainments Area	665	0	(665)		(665)	0.0%	
4255 The Shoal Expenditure	0	500	500		500	0.0%	
4261 Grounds Maint non contract	2,877	7,000	4,123		4,123	41.1%	

Detailed Income & Expenditure by Budget Heading 28/02/2022

Month No: 11

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4270 Vehicles & Equipment Maint	0	100	100		100	0.0%	
4275 Building Maintenance	2,939	2,000	(939)		(939)	146.9%	
4301 Public Works Loan Payment	0	22,000	22,000		22,000	0.0%	
4411 VAT PE Adjustment overclaimed	27	0	(27)		(27)	0.0%	
4501 Filming Expenses	400	0	(400)		(400)	0.0%	
Seafront :- Indirect Expenditure	12,817	39,555	26,738	0	26,738	32.4%	115
Net Income over Expenditure	52,726	5,515	(47,211)				
6000 plus Transfer from EMR	115						
6001 less Transfer to EMR	710						
Movement to/(from) Gen Reserve	52,131						
118 Beach Huts							
1019 Rechargeable Income	930	0	(930)			0.0%	
1054 Income Other	589	0	(589)			0.0%	
1057 Income Electricity Recharge	220	100	(120)			220.0%	
1060 Beach Huts Site Licence	26,823	24,455	(2,368)			109.7%	
1061 Beach Hut Annual Rent	13,530	15,195	1,665			89.0%	
1066 Income Concession	4,945	6,240	1,295			79.2%	
1094 Income Seasonal Beach Huts	13,313	0	(13,313)			0.0%	
Beach Huts :- Income	60,350	45,990	(14,360)			131.2%	0
4019 Rechargeable Expenditure	880	0	(880)		(880)	0.0%	
4021 Electricity Top Up Cards	0	100	100		100	0.0%	
4051 Rates	4,242	5,140	899		899	82.5%	
4055 Electricity	227	0	(227)		(227)	0.0%	
4110 Advertising & Publicity	0	1,000	1,000		1,000	0.0%	
4115 Insurance	1,028	1,215	187		187	84.6%	
4258 Seasonal Beach Hut Revenue Exp	12,808	2,000	(10,808)		(10,808)	640.4%	
4275 Building Maintenance	653	3,000	2,347		2,347	21.8%	
4411 VAT PE Adjustment overclaimed	1,960	0	(1,960)		(1,960)	0.0%	
Beach Huts :- Indirect Expenditure	21,798	12,455	(9,343)	0	(9,343)	175.0%	0
Net Income over Expenditure	38,552	33,535	(5,017)				
119 Old Town Hall							
1050 Income Rent	1,477	1,275	(202)			115.8%	
1051 Income Insurance Recharge	160	200	40			80.2%	
Old Town Hall :- Income	1,637	1,475	(162)			111.0%	0
4115 Insurance	160	200	40		40	80.2%	

Detailed Income & Expenditure by Budget Heading 28/02/2022

Month No: 11

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4275 Building Maintenance	0	2,000	2,000		2,000	0.0%	
4411 VAT PE Adjustment overclaimed	130	0	(130)		(130)	0.0%	
Old Town Hall :- Indirect Expenditure	290	2,200	1,910	0	1,910	13.2%	0
Net Income over Expenditure	1,347	(725)	(2,072)				
<u>121 Seaford in Bloom</u>							
1054 Income Other	417	415	(2)			100.4%	
Seaford in Bloom :- Income	417	415	(2)			100.4%	0
4402 Seaford in Bloom	5,130	5,000	(130)		(130)	102.6%	
Seaford in Bloom :- Indirect Expenditure	5,130	5,000	(130)	0	(130)	102.6%	0
Net Income over Expenditure	(4,713)	(4,585)	128				
<u>125 Allotments</u>							
1050 Income Rent	1,019	1,035	16			98.4%	
Allotments :- Income	1,019	1,035	16			98.4%	0
4261 Grounds Maint non contract	0	500	500		500	0.0%	
Allotments :- Indirect Expenditure	0	500	500	0	500	0.0%	0
Net Income over Expenditure	1,019	535	(484)				
<u>130 Other Recreation</u>							
4410 Swimming Pool	899	10,000	9,101		9,101	9.0%	
4411 VAT PE Adjustment overclaimed	1,450	0	(1,450)		(1,450)	0.0%	
Other Recreation :- Indirect Expenditure	2,348	10,000	7,652	0	7,652	23.5%	0
Net Expenditure	(2,348)	(10,000)	(7,652)				
<u>134 CCTV</u>							
4055 Electricity	2,513	2,550	37		37	98.6%	
4115 Insurance	336	400	64		64	84.0%	
4276 CCTV	6,074	9,000	2,926		2,926	67.5%	
CCTV :- Indirect Expenditure	8,923	11,950	3,027	0	3,027	74.7%	0
Net Expenditure	(8,923)	(11,950)	(3,027)				
<u>135 Community Service Other</u>							
1053 Income Grants	5,000	0	(5,000)			0.0%	
1054 Income Other	25	0	(25)			0.0%	

Detailed Income & Expenditure by Budget Heading 28/02/2022

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Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
1070 Armed Forces Day Income	0	2,000	2,000			0.0%	
1075 Income Christmas Event	322	7,210	6,888			4.5%	
1083 Income Street Market	72	0	(72)			0.0%	
Community Service Other :- Income	5,418	9,210	3,792			58.8%	0
4115 Insurance	52	60	8		8	86.2%	
4195 Events Expenditure	900	1,000	100		100	90.0%	
4273 Christmas Lights	10,618	15,000	4,382		4,382	70.8%	
4281 Christmas Event Expenses	6,462	10,300	3,838		3,838	62.7%	
4282 Armed Forces Day Expenditure	170	2,000	1,830		1,830	8.5%	
Community Service Other :- Indirect Expenditure	18,202	28,360	10,158	0	10,158	64.2%	0
Net Income over Expenditure	(12,784)	(19,150)	(6,366)				
<u>225 Projects Pool</u>							
1014 CIL & S106 Receipts	87,430	0	(87,430)			0.0%	87,430
1016 Beach Hut Sales	37,000	0	(37,000)			0.0%	37,000
1053 Income Grants	1,000	400,000	399,000			0.3%	
Projects Pool :- Income	125,430	400,000	274,570			31.4%	124,430
4095 Tennis Court Expenditure	6,383	20,000	13,617		13,617	31.9%	
4257 Seafront Improvement Plan	45,456	50,000	4,544		4,544	90.9%	45,456
4274 Projects Expenditure	90	2,000	1,910		1,910	4.5%	
4411 VAT PE Adjustment overclaimed	172	0	(172)		(172)	0.0%	
4420 Bonn BH Capital Expenditure	1,280	0	(1,280)		(1,280)	0.0%	1,280
4421 Martello Toilets Capital Costs	23,552	400,000	376,449		376,449	5.9%	23,552
4424 South Hill Barn Development	1,627	5,000	3,373		3,373	32.5%	
Projects Pool :- Indirect Expenditure	78,559	477,000	398,441	0	398,441	16.5%	70,287
Net Income over Expenditure	46,871	(77,000)	(123,871)				
6000 plus Transfer from EMR	70,287						
6001 less Transfer to EMR	124,430						
Movement to/(from) Gen Reserve	(7,272)						
<u>301 Planning & Highways</u>							
4263 Bus Shelter Maintenance/Clean	300	1,500	1,200		1,200	20.0%	
4411 VAT PE Adjustment overclaimed	72	0	(72)		(72)	0.0%	
4451 Twitten Naming	0	1,000	1,000		1,000	0.0%	
Planning & Highways :- Indirect Expenditure	372	2,500	2,128	0	2,128	14.9%	0
Net Expenditure	(372)	(2,500)	(2,128)				
Community Services :- Income	388,018	581,660	193,642			66.7%	
Expenditure	399,268	834,100	434,832	0	434,832	47.9%	
Net Income over Expenditure	(11,250)	(252,440)	(241,190)				

Detailed Income & Expenditure by Budget Heading 28/02/2022

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Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
plus Transfer from EMR	92,474						
less Transfer to EMR	132,016						
Movement to/(from) Gen Reserve	(50,792)						

Finance & General Purposes201 Administration

1053	Income Grants	(0)	0	0		0.0%		
1054	Income Other	100	100	0		100.0%		
1059	Income Photocopying	20	0	(20)		0.0%		
1062	Income Telephone Recharge	518	570	52		90.8%		
1176	Precept	984,150	984,150	0		100.0%		
1190	Interest Received	475	1,000	525		47.5%		
	Administration :- Income	985,263	985,820	557		99.9%	0	
4000	Salaries & Wages	286,335	316,925	30,590	30,590	90.3%		
4001	Employers NI	24,092	26,340	2,248	2,248	91.5%		
4002	Employers Superannuation	49,552	56,425	6,873	6,873	87.8%		
4009	Recruitment Costs	640	1,000	360	360	64.0%		
4010	Staff Training	2,657	4,000	1,343	1,343	66.4%		
4012	Staff Expenses	71	800	729	729	8.9%		
4015	Office Refreshments	2	400	398	398	0.5%		
4100	Telecommunications	3,709	4,750	1,041	1,041	78.1%		
4105	Postage	128	400	272	272	32.1%		
4106	Stationery	791	1,800	1,009	1,009	44.0%		
4107	Photocopier	997	1,900	903	903	52.5%		
4108	Recycling & Shredding	0	210	210	210	0.0%		
4110	Advertising & Publicity	630	1,500	870	870	42.0%		
4112	Subscriptions	5,229	5,500	271	271	95.1%		
4113	Software Support	8,585	9,500	915	915	90.4%		
4114	Licence Fee	55	55	0	0	100.0%		
4115	Insurance	1,721	2,000	279	279	86.0%		
4116	Web Site	1,368	1,000	(368)	(368)	136.8%		
4154	Land Registry Fees	21	100	79	79	21.0%		
4155	Professional Fees	4,331	15,000	10,669	10,669	28.9%		
4156	Bank Charges	927	1,500	573	573	61.8%		
4157	Audit Fees	30	3,000	2,970	2,970	1.0%		
4182	Catering & Hospitality	0	100	100	100	0.0%		
4199	Other Expenditure	21	3,000	2,979	2,979	0.7%		
4272	Furniture & Equipment	690	2,000	1,310	1,310	34.5%		
	Administration :- Indirect Expenditure	392,581	459,205	66,624	0	66,624	85.5%	0
	Net Income over Expenditure	592,682	526,615	(66,067)				

Detailed Income & Expenditure by Budget Heading 28/02/2022

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Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>205</u> <u>Premises - Church Street</u>							
1050 Income Rent	8,642	7,610	(1,032)			113.6%	
Premises - Church Street :- Income	8,642	7,610	(1,032)			113.6%	0
4050 Rent payable	19,780	20,375	595		595	97.1%	
4051 Rates	8,281	8,695	414		414	95.2%	
4059 Church Street Service Charges	6,637	18,000	11,363		11,363	36.9%	
4115 Insurance	4	5	1		1	74.0%	
4201 Cleaning & Hygiene	0	300	300		300	0.0%	
4270 Vehicles & Equipment Maint	285	350	65		65	81.4%	
4275 Building Maintenance	602	1,000	398		398	60.2%	
4903 Term Maintenance	120	500	380		380	24.0%	
Premises - Church Street :- Indirect Expenditure	35,708	49,225	13,517	0	13,517	72.5%	0
Net Income over Expenditure	(27,066)	(41,615)	(14,549)				
<u>206</u> <u>Premises - Hurdis House</u>							
1050 Income Rent	22,817	23,270	453			98.1%	
1051 Income Insurance Recharge	386	425	39			90.7%	
Premises - Hurdis House :- Income	23,202	23,695	493			97.9%	0
4115 Insurance	398	425	27		27	93.8%	
4155 Professional Fees	0	5,000	5,000		5,000	0.0%	
4275 Building Maintenance	12	0	(12)		(12)	0.0%	
4301 Public Works Loan Payment	15,002	15,005	3		3	100.0%	
4411 VAT PE Adjustment overclaimed	235	0	(235)		(235)	0.0%	
Premises - Hurdis House :- Indirect Expenditure	15,648	20,430	4,782	0	4,782	76.6%	0
Net Income over Expenditure	7,554	3,265	(4,289)				
<u>210</u> <u>Civic Expenses</u>							
4013 Members Expenses	95	150	55		55	63.2%	
4014 Member Training	60	1,000	940		940	6.0%	
4106 Stationery	4	500	496		496	0.8%	
4113 Software Support	2,313	3,500	1,187		1,187	66.1%	
4115 Insurance	197	240	43		43	82.0%	
4180 Room Hire	4,369	0	(4,369)		(4,369)	0.0%	
4181 Civic - Mayors Allowance	680	1,000	320		320	68.0%	
4182 Catering & Hospitality	0	500	500		500	0.0%	
4183 Civic - Awards	(94)	250	344		344	(37.7%)	
4184 Civic - other	268	150	(118)		(118)	178.8%	
4188 Town Crier Expenses	45	250	205		205	18.0%	

Detailed Income & Expenditure by Budget Heading 28/02/2022

Month No: 11

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4189 Young Mayor	223	250	27		27	89.1%	
4190 Election Costs	4,610	6,500	1,890		1,890	70.9%	
Civic Expenses :- Indirect Expenditure	12,770	14,290	1,520	0	1,520	89.4%	0
Net Expenditure	(12,770)	(14,290)	(1,520)				
<u>215 Grants</u>							
4401 Grants	14,050	15,000	950		950	93.7%	
4406 SFA-CAB	5,000	5,000	0		0	100.0%	
Grants :- Indirect Expenditure	19,050	20,000	950	0	950	95.2%	0
Net Expenditure	(19,050)	(20,000)	(950)				
Finance & General Purposes :- Income	1,017,107	1,017,125	18			100.0%	
Expenditure	475,757	563,150	87,393	0	87,393	84.5%	
Movement to/(from) Gen Reserve	541,350						

Golf Course and The View

<u>101 Golf Course</u>							
1000 Golf Course Season Ticket	184,250	170,000	(14,250)			108.4%	
1001 Golf Course Green Fees M-F	145,394	82,000	(63,394)			177.3%	
1002 Golf Course Green Fees w/eb/h	92,488	71,300	(21,188)			129.7%	
1003 Golf Course Societies	66,195	72,400	6,205			91.4%	
1004 Golf Course Locker	988	1,100	112			89.9%	
1007 Golf Course Air Traffic	7,500	7,500	0			100.0%	
1050 Income Rent	85	85	0			100.0%	
1054 Income Other	792	650	(142)			121.8%	
1077 Income Sale Equipment	3,100	3,000	(100)			103.3%	
1311 Buggy Hire	14,950	17,500	2,550			85.4%	
1317 Income VAT PE Adjustment	12,026	0	(12,026)			0.0%	
Golf Course :- Income	527,769	425,535	(102,234)			124.0%	0
4000 Salaries & Wages	88,315	98,285	9,970		9,970	89.9%	
4001 Employers NI	7,433	8,715	1,282		1,282	85.3%	
4002 Employers Superannuation	11,749	17,080	5,331		5,331	68.8%	
4009 Recruitment Costs	0	500	500		500	0.0%	
4010 Staff Training	1,802	2,000	198		198	90.1%	
4011 Staff Protective Clothing	1,382	1,250	(132)		(132)	110.6%	
4041 Golf Professional Retainer	42,014	55,000	12,986		12,986	76.4%	
4045 Golf Course Player Costs	1,060	1,000	(60)		(60)	106.0%	
4046 Golf Club Membership Fees	14,520	14,300	(220)		(220)	101.5%	

Detailed Income & Expenditure by Budget Heading 28/02/2022

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Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4051 Rates	4,630	21,355	16,725		16,725	21.7%	
4052 Water & Sewerage	1,039	1,000	(39)		(39)	103.9%	
4060 Refuse	250	350	100		100	71.3%	
4100 Telecommunications	629	750	121		121	83.9%	
4105 Postage	0	50	50		50	0.0%	
4106 Stationery	249	350	101		101	71.0%	
4110 Advertising & Publicity	0	500	500		500	0.0%	
4112 Subscriptions	490	500	10		10	98.0%	
4113 Software Support	1,917	1,935	18		18	99.1%	
4114 Licence Fee	75	75	0		0	100.0%	
4115 Insurance	8,630	9,785	1,155		1,155	88.2%	
4116 Web Site	72	75	3		3	96.0%	
4155 Professional Fees	0	5,000	5,000		5,000	0.0%	
4156 Bank Charges	5,127	4,500	(627)		(627)	113.9%	
4201 Cleaning & Hygiene	116	500	384		384	23.3%	
4251 Dog Bin Emptying	1,179	1,325	146		146	88.9%	
4261 Grounds Maint non contract	35,160	37,000	1,840		1,840	95.0%	
4270 Vehicles & Equipment Maint	13,372	15,280	1,908		1,908	87.5%	
4271 Vehicle & Equipment Lease	68,237	66,850	(1,387)		(1,387)	102.1%	
4272 Furniture & Equipment	9,490	8,500	(990)		(990)	111.7%	990
4275 Building Maintenance	264	1,200	936		936	22.0%	
4276 CCTV	0	200	200		200	0.0%	
4279 Fire & Security	450	1,000	550		550	45.0%	
4308 Rent - Shop, Locker & Chng Rms	45,833	50,000	4,167		4,167	91.7%	
4309 Buggy Lease & Maintenance	6,458	8,000	1,542		1,542	80.7%	
Golf Course :- Indirect Expenditure	371,942	434,210	62,268	0	62,268	85.7%	990
Net Income over Expenditure	155,827	(8,675)	(164,502)				
6000 plus Transfer from EMR	990						
Movement to/(from) Gen Reserve	156,817						
<u>102 Capital Costs-Golf & The View</u>							
1317 Income VAT PE Adjustment	5,377	0	(5,377)			0.0%	
Capital Costs-Golf & The View :- Income	5,377	0	(5,377)				0
Net Income	5,377	0	(5,377)				
<u>103 The View</u>							
1050 Income Rent	750	1,000	250			75.0%	
1053 Income Grants	29,196	0	(29,196)			0.0%	

Detailed Income & Expenditure by Budget Heading 28/02/2022

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Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
1091 Income Building Maintenance	305	0	(305)			0.0%	
1305 Income Hire Pro-Shop & Chg Rms	45,833	50,000	4,167			91.7%	
1306 Income Golf Club Room Hires	3,554	0	(3,554)			0.0%	
1307 Income Bar Sales	119,240	120,000	760			99.4%	
1308 Income Food Sales	207,162	240,000	32,838			86.3%	
1310 Income - Society Food	27,526	16,000	(11,526)			172.0%	
1312 Function Food Sales	50,333	0	(50,333)			0.0%	
1313 Function Bar Sales	1,041	0	(1,041)			0.0%	
1316 Events Income - The View	198	0	(198)			0.0%	
1318 Income The View Kiosk	674	0	(674)			0.0%	
The View :- Income	485,813	427,000	(58,813)			113.8%	0
4000 Salaries & Wages	205,872	219,660	13,788		13,788	93.7%	
4001 Employers NI	13,358	16,180	2,822		2,822	82.6%	
4002 Employers Superannuation	16,733	22,070	5,337		5,337	75.8%	
4003 Sub-contracted Staff	2,165	4,000	1,835		1,835	54.1%	
4009 Recruitment Costs	1,124	0	(1,124)		(1,124)	0.0%	
4010 Staff Training	510	1,000	490		490	51.0%	
4012 Staff Expenses	25	150	125		125	16.7%	
4016 Staff Uniform	16	100	84		84	15.8%	
4017 Timesheet & Rota Software	432	220	(212)		(212)	196.4%	
4051 Rates	1,488	6,865	5,377		5,377	21.7%	
4052 Water & Sewerage	1,916	4,900	2,984		2,984	39.1%	
4055 Electricity	15,894	19,500	3,606		3,606	81.5%	
4056 Gas	3,247	5,000	1,753		1,753	64.9%	
4060 Refuse	2,822	3,500	678		678	80.6%	
4100 Telecommunications	2,513	3,000	487		487	83.8%	
4105 Postage	0	100	100		100	0.0%	
4106 Stationery	643	1,000	357		357	64.3%	
4110 Advertising & Publicity	1,471	5,000	3,529		3,529	29.4%	
4112 Subscriptions	75	75	0		0	100.0%	
4113 Software Support	1,128	1,100	(28)		(28)	102.6%	
4114 Licence Fee	1,069	1,000	(69)		(69)	106.9%	
4115 Insurance	3,100	3,920	820		820	79.1%	
4116 Web Site	206	220	14		14	93.5%	
4156 Bank Charges	4,398	5,000	602		602	88.0%	
4196 Events Expenditure - The View	1,382	0	(1,382)		(1,382)	0.0%	
4201 Cleaning & Hygiene	15,468	15,000	(468)		(468)	103.1%	
4202 Linen Cleaning	1,998	600	(1,398)		(1,398)	332.9%	
4270 Vehicles & Equipment Maint	3,038	2,000	(1,038)		(1,038)	151.9%	
4272 Furniture & Equipment	2,504	1,000	(1,504)		(1,504)	250.4%	

Detailed Income & Expenditure by Budget Heading 28/02/2022

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Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4275 Building Maintenance	5,192	3,000	(2,192)		(2,192)	173.1%	
4276 CCTV	327	500	173		173	65.4%	
4279 Fire & Security	1,376	1,500	125		125	91.7%	
4301 Public Works Loan Payment	69,591	105,000	35,409		35,409	66.3%	
4303 Food Expenditure	96,977	96,000	(977)		(977)	101.0%	
4304 Bar Expenditure	44,864	42,000	(2,864)		(2,864)	106.8%	
4306 Catering Utensils & Equip	994	1,000	6		6	99.4%	
4307 Bar Utensils & Equip	367	250	(117)		(117)	146.9%	
4311 Pest Control	1,839	850	(989)		(989)	216.3%	
4313 Stock Take	750	2,200	1,450		1,450	34.1%	
4314 Cost of Card Top Up Incentives	3,661	3,000	(661)		(661)	122.0%	
4315 The View Kiosk Expenditure	150	0	(150)		(150)	0.0%	
4903 Term Maintenance	1,155	2,000	845		845	57.8%	
The View :- Indirect Expenditure	531,834	599,460	67,626	0	67,626	88.7%	0
Net Income over Expenditure	(46,021)	(172,460)	(126,439)				
Golf Course and The View :- Income	1,018,959	852,535	(166,424)			119.5%	
Expenditure	903,776	1,033,670	129,894	0	129,894	87.4%	
Net Income over Expenditure	115,183	(181,135)	(296,318)				
plus Transfer from EMR	990						
Movement to/(from) Gen Reserve	116,174						
Grand Totals:- Income	2,424,084	2,451,320	27,236			98.9%	
Expenditure	1,778,801	2,430,920	652,119	0	652,119	73.2%	
Net Income over Expenditure	645,283	20,400	(624,883)				
plus Transfer from EMR	93,464						
less Transfer to EMR	132,016						
Movement to/(from) Gen Reserve	606,732						

Finance & General Purposes Committee Variance Reporting 21/04/2022

		Previously Reported	Current Update
201	Administration		
1176	Precept	21.07.21 - The Precept cost centre has been moved to 201 so now shows within this Committee. The first half was received in April with the 2nd half due in September. 28.10.21 - The Precept has now been received in full and which £400,000 has been moved to the CCLA Deposit account.	As previously reported
1190	Interest Received	21.07.21 - The interest received is much lower than budgeted due to interest rates plummeting since the budget was set. It is likely to only achieve around 15% of the budgeted income this year.	21.04.22 - Interest Rates have improved slightly the last couple of months and therefore should achieve 85- 90% of budget by the year end
4015	Office Refreshments		21.04.22 - The budget was hardly used this year due to the amount of time staff now work from home. Staff tend to bring in their own refreshments when working in the office.
4105	Postage	28.10.21 - The cost to date is minimal largely due to not working in the office along with a credit on the Pitney Bowes account which has reduced the need to pay for top ups. It is estimated that only half this budget will be spent this year.	As previously reported
4108	Recycling & Shredding		21.04.22 - The annual invoice will be received in March which will be slightly over budget due to additional shredding charges from clearing out the garage of old finance papers.
4110	Advertising & Publicity	28.10.21 - The budget is largely for the Council Tax Leaflets which will be spent early in 2022.	21.04.22 - as previously reported. There is likely to be an underspend in this budget this year as the Council tax leaflet has been paid for and there is no further expenditure expected.
4112	Subscriptions	21.07.21 - This account code shows a high % of expenditure due to most subscription costs being paid out in the first couple of months of the financial year.	As previously reported
4113	Software Support	21.07.21 - This account code shows a high % of expenditure due to the annual Schools ICT costs which are paid in April each year.	As previously reported
4116	Website	16.12.21 - This account will be overspent at the year-end by approximately £450 due to 'Stripe' being added to the website. Stripe is a payment platform which will allow certain payments to the Council being made through the website once the system is in place.	21.04.22 - Stripe has now been added to the website and visitors as South Hill Barn are now able to donate via this method if they didn't want to donate cash.
4155	Professional Fees		21.04.22 - a large part of the budget related to asset feasibility studies that have not taken place this year. It is therefore not likely to increase much further by the year end.
4157	Audit Fees	21.07.21 - This account is showing a credit due to the accrual from the previous year. We do not receive the External Audit fees for 20/21 until September. 28.10.21 - The fees for the Internal & External Audit for 20/21 have now been paid leaving a credit of £120 where the internal audit fee was not as much as the predicted budget. There will be further fees to come out for the interim internal audit fee due in December which will then start to use this year's budget.	21.04.22 - Most of this budget will be spent as sums will be accrued for both the final internal audit and the external audit. The invoices for these will not be received until the 2022-2023 financial year.
4182	Catering & Hospitality		21.04.22 - This budget related to general tea and coffees for meetings. As there has not been many face to face meetings being held this year, this budget is not likely to be spent by the year end.
4199	Other Expenditure		21.04.22 - This budget was set aside for expenses that may occur with Working From Home. As at present, there has not been the need for this budget as IT and stationery equipment have been moved from the office to homes.

		Previously Reported	Current Update
205	Premises Church Street		
4059	Church Street Service Charges		21.04.22 - A further invoice is to come in March (£5,394) this will still be considerably below budget (£5,900) mainly due to the officers working from home.
4201	Cleaning & Hygiene		21.04.22 - This budget was set up for PPE but has not been utilised this year.
206	Hurdis House		
4155	Professional Fees		21.04.22 - This budget was set up to look at the current lease. The work is on going and the amount may be accrued in the new year.
4411	VAT PE Adjustment Overclaimed		21.04.22 - This code was set up following the recent outcome of the Partial Exemption calculations and where VAT adjustments have needed to be made. The overall outcome to the Council was an under claim of £9,000 this will be transferred to an EMR in case it is required for other years.
210	Civic Expenses		
4113	Software Support		21.04.22 - This will be under budget by the year end due to councillors no longer having SIRAS accounts
4180	Room Hire	21.07.21 - This account shows unbudgeted costs that relate to the venue hire and related costs that had to be spent to enable the Town Council to conduct its meetings within the legal requirements following the the change in law in May. 16.12.21 - Whilst restrictions have eased, the size of the Council Chambers remains unsuitable for conducting Full Council meetings and so therefore alternative venues are still required. It is estimated that the costs may reach £4,900 by the year-end.	As previously reported
4182	Catering & Hospitality		21.04.22 - this budget has not been required this year
4183	Civic - Awards	21.07.21 - This account is showing a credit due to the accrual from the previous year.	21.04.22 - As previously reported, although there will be further costs to this account in March relating to the awards at the recent Town Forum.
4184	Civic - Other		21.04.22 - This account is overbudget due to the updating of the Chamber Board .
4190	Election Costs	28.10.21 - The invoice for the May bi-election is due in November/December when most of this budget will be spent.	21.04.22 - The balance of this account will be earmarked at the year end for future election costs.
215	Grants		
4401	Grants	28.10.21 - Of the remaining £950, £864 is yet to be awarded to the Cricket Club. A balance of £86 will remain at the year end.	21.04.22 - All grants have now been awarded for 22/23 leaving the account slightly underbudget.
4406	SFA-CAB	28.10.21 - This amount is due to be spent in the next few weeks once the CAB's Service Level Agreement has been finalised. 16.12.21 - This has now been paid.	As previously reported



Seaford Town Council

Report No:	207/21
Agenda Item No:	6
Committee:	Finance & General Purposes
Date:	21st April 2022
Title:	Review of Purchase Ordering and Payment for Goods and Services Policy
By:	Karen Singleton, RFO
Purpose of Report:	To present the revised version of the Purchase Ordering and Payment for Goods and Services Policy which is recommended to be adopted by Full Council

Recommendations
The Finance & General Purposes Committee is recommended:
1. To recommend to Full Council that the revised version of the Purchase Ordering and Payment for Goods and Services Policy be adopted.

1. Information



- 1.1 As part of the process to ensure that the Town Council's policies remain accurate and fit for purpose, officers have reviewed the Town Council's Purchase Ordering and Payment for Goods and Services Policy.
- 1.2 Attached in Appendix A is the revised version of the Policy with tracked changes.
- 1.3 The changes relate to additions to the list of approved authorised officers within 5.2 to ensure continuity of financial processes, in light of the new staff structure.
- 1.4 All officers with the ability to raise and certify purchase orders receive guidance and support from the Finance team in the necessary requirements for this process.

2. Financial Appraisal

2.1 There are no direct financial implications as a result of this report.

3. Contact Officer

3.1 The Contact Officer for this report is Karen Singleton, RFO

RFO	
Town Clerk	



Seaford Town Council

Purchase Ordering and Payment for Goods and Services Policy

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1. Introduction

- 1.1 This policy sets out the Council's arrangements for ordering, receiving, authorising and subsequently paying for the supply of goods, materials, services and works to the Council. The policy sets out the detailed rules and procedures around the Council's purchase ordering system and payments.
- 1.2 The policy encompasses the following areas:
- Raising of purchase orders for goods or services or works.
 - Receiving and checking of goods and services upon delivery.
 - Certification of orders and authorisation of expenditure.
 - Accounting for payments for goods and services.
 - Direct debit payments.
 - Use of the Council debit cards.
 - Petty cash arrangements.
- 1.3 This policy provides the detail behind the overall financial framework as set out in the Council's approved Financial Regulations, particularly under the 'Payments for Goods and Services' section and in the Standing Orders for Financial Control and Procurement which set out the framework for the procurement of all works, goods, materials and services and the Council's tendering and contract procedures.
- 1.4 The RFO is ultimately responsible for all systems and procedures in relation to the ordering and payment for goods, services and works provided to the Council with the Finance Manager responsible for all the day-to-day management.

2. Links to Strategic Objectives

- 2.1 This policy contributes to the strategic objective '*to practice good governance and fiscal responsibility*'.

3. Aims of the Policy

- 3.1 The aims of the policy are to supplement the Financial Regulations and Standing Orders for Financial Controls and Procurements by setting out detailed procedures and controls for the ordering and the authorisation of expenditure on the supply of goods, services and works to the Council.
- 3.2 In particular the Policy aims to ensure that;
- Purchase orders are raised only by authorised officers.
 - Orders are placed only when sufficient budget provision exists.
 - Appropriate checks are made upon delivery of goods and services to enable the effective future authorisation of the expenditure.
 - Invoices received from creditors are properly checked for cost, arithmetic, VAT etc prior to release for payment.

- Invoices are certified for payment only by an authorised officer.
- Systems are in place for the effective checking and authorisation of regular payments and direct debits.
- Robust procedures are in place for the use of petty cash.
- Robust systems are in place for the use of the Council's debit cards.
- Creditors are paid on time, within the relevant payment terms.
- All expenditure is properly and accurately accounted for.

3.3 The policy is intended for use by all officers of the Council with responsibility for ordering goods, services and works, and subsequently verifying and authorising that expenditure as well as the staff of the Finance Section in managing the purchase ordering system and checking, paying and accounting for all expenditure.

4. Purchase Order Responsibilities

4.1 The key principle of separation of duties must be observed, as far as is practicable within the staffing resources available, in connection with the following areas of ordering and purchasing:

- a) The duty of ordering the goods, services and works.
- b) The duty of receiving those goods and services.
- c) The duty of checking invoices received for payment and authorising expenditure.
- d) The duty of payment of invoices.
- e) The duty of recording and reconciling expenditure in the Council's financial management system.

4.2 Responsibility for raising orders for goods and services, receiving those goods and services and checking invoices received from suppliers for payment in respect of those goods and services lies with the senior officers within the departments.

4.3 It is important to note that in the application of the following procedures for purchase ordering, and in particular the requirement for separation of duties as set out above, there is an acceptance that due to the small size of the Council, the importance of operation requirements, and the limitations of the staffing structure, that full adherence to this procedure may not always be possible. This fact will be taken into account during the audit of procedures in each department by the Council's Internal Auditor. However, all managers must ensure as far as possible that one officer does not take part in all aspects of ordering, receiving and certifying purchases.

4.4 Responsibility for the payment of all invoices for goods, services and works supplied to the Council and for recording and reconciling expenditure in the

Council's financial management system lies with the Finance Department. All invoices received from suppliers will in the first instance be received and checked by the Finance Department.

4.5 The Finance Department is responsible for the following procedures:

- Setting up new suppliers on the computerised RBS Omega Accounts Package.
- Entering all purchase invoices onto the purchase ledger.
- Checking the calculation and arithmetic of amounts due.
- Ensuring the correct VAT treatment and calculation.
- Ensuring the correct coding of the expenditure.
- Ensuring payment of creditors within the payment terms.
- Reconciliation of expenditure through the purchase ledger, cash books and bank statements.

5. Ordering Goods and Services

5.1 An official purchase order must be raised by an authorised officer for every supply of all goods, services and works to the Council with the exception of the following:

- Regular payments such as utilities costs, telephones etc.
- Payments made by direct debit and standing order.
- Goods and services of an emergency nature.
- One off purchases made using a debit card.
- Services for which a formal contract has been entered into.
- Petty cash purchases.
- Kitchen Food (only) for The View

5.2 The approved authorised officers with responsibility for raising and certifying purchase orders are as follows:

- Town Clerk
- Assistant Town Clerk
- Assistant Town Clerk (Strategic Projects) (temporary maternity leave cover post)
- Office Manager (temporary maternity leave cover post)
- Projects and Facilities Manager
- Inspector (up to £500)
- ~~Executive Support Officer~~ HR & Governance Manager
- General Manager, The View
- Assistant Manager, The View
- Finance & Events Coordinator, The View (Up to £500)
- Head Greenkeeper
- Deputy Head Greenkeeper (up to £500)
- RFO (only in the absence of no other duly authorised officer or to countersign all orders over £2,000).

- 5.3 The above officers only have the authority to sign a Purchase Order if the expenditure is within the approved budget or has been approved by the Relevant Committee. For emergency expenditure, in extreme cases of risk the Town Clerk is authorised to spend up to £5,000. This expenditure should be reported to Council as soon as possible thereafter. See Financial Regulation 4.
- 5.4 All Purchase Orders over £2,000 must be countersigned by the Town Clerk or RFO
- 5.5 Completed Purchase Orders must include enough detail i.e. not just what is being ordered but what it is being used for, using the description field on the order to enable proper checking of the subsequent invoice. If multiple orders are being placed, each individual item or set of items must be shown on a separate line on the order.
- 5.6 Purchase Orders must be coded to the correct account code and cost centre using the Council's Budget Book approved coding list. These codes determine which Budget the expenditure is to be charged against and authorised officers should ensure that only codes relating to their own responsible budget area are used unless with the knowledge and acceptance from other budget managers. Officers must check that there are sufficient funds remaining within the budget. If there are not sufficient funds within the budget the officer should speak to the Finance Manager or the RFO in the first instance.
- 5.7 Suppliers must be supplied with the relevant purchase order number and a copy of the order forwarded if required. The supplier should be requested to quote the Council's official order number on the invoice relating to the order placed. The carbon pink copy of the purchase order should then be forwarded to the Finance Department and placed in the Live File.
- 5.8 In accordance with the Financial Regulations, Regulation 10.3 (Orders for Work, Goods and Services); all officers involved in the ordering process 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 all purchase orders.
- 5.9 In accordance with the Financial Regulations, Regulation 11.1 (i), (Contracts); When the Council enters into a contract of more than £2,000 in value for the supply of goods or materials or for the execution of works or specialist services the Clerk or RFO should check that 3 quotations have been obtained; Contracts over £25,000 are subject to the Public Contracts Regulation. 3 quotations must be obtained, and the contract should be listed on contract finder.
- 5.10 Where an Authorised Officer proposes to enter into a contract of more than £20,000, a project plan and financial plan will be brought to the Central Management Team for consideration before seeking tenders. Thereafter the performance of the contract will be reported to the CMT throughout its progress until the contract is complete.

6. Receiving Goods and Services

- 6.1 In order to comply with the minimum expected level of internal control and ensure value for money, the duties of ordering, receiving and certifying goods and services must be separated as far as possible, within the constraints of a small organisation, limited staffing structure and the need to meet day to day operational requirements.
- 6.2 The easiest way to achieve this is to ensure that the duty of raising a purchase order is separated from the duty of receiving and checking the goods and services.
- 6.3 Where the goods are to be delivered to the Council premises, the receiving officer should examine the goods at the point of delivery, check all items against the delivery notes or original order and then sign, whether this is manually or electronically, only for those items present. The officer must then ensure that the goods are stored in a secure area.
- 6.4 Signed delivery notes or goods received notes should be forwarded to the appropriate authorising officer to enable the proper certification of purchase orders when the invoice is subsequently received.
- 6.5 When food orders are delivered to The View, the delivery note is also the invoice. This is checked against the order and signed and dated by the Head Chef (or senior Chef on duty in their absence) as confirmation that this can be paid.

7. Certification of Purchase Orders

- 7.1 The duty of certifying purchase orders and therefore authorising expenditure will normally be undertaken by the authorised officer who originally raised the purchase order. As such, it is important that this duty is, as far as practicable, separated from the duty of receiving and checking the goods and services as per Section 6.
- 7.2 Wherever possible, certification of purchase orders should be made by reference to the signed delivery note, or other proof that the works, goods or services have been received, delivered in the correct quantity and to an acceptable quality and standard. It is acknowledged that in a minority of cases, this proof may be based on the knowledge of the certifying officer, rather than physical verification.
- 7.3 Purchase orders should be part certified if only part of the works, goods or services have been received or if the Council has only been part invoiced for the goods or services.
- 7.4 Certification of a purchase order by an authorised officer, provides the confirmation from that officer that the goods or services have been received as

per the original order and to an acceptable standard and quality and that responsibility is taken for the subsequent expenditure.

- 7.5 There should be no instances where an officer would need to be the only officer involved in all three stages of the ordering process as detailed in Sections 5, 6 & 7 above. If circumstances are such, then it should be ensured that another senior officer e.g. the Town Clerk of RFO is the final certifying officer when the invoice is authorised for payment.

8. Invoice Processing and Authorisation

- 8.1 The process for receiving, checking and processing for payment all invoices received from suppliers, service providers and contractors and accounting for the subsequent expenditure is split between the Finance Department and the authorised officer within the relevant department.
- 8.2 Invoices are initially received by the Administration Section, Facilities and Projects Department, Seaford Head Golf Course and The View and are then forwarded to the Finance Department.
- 8.3 The Finance Assistant will first separate invoices between those for which a purchase order has been raised and those which relate to direct debit payments. The procedures in respect of direct debits are set out in Section 11 of this Policy.
- 8.4 Invoices for which a purchase order has already been raised are then matched with the purchase order and forwarded to the relevant authorised officer with a copy of the purchase order and an authorisation slip attached.
- 8.5 The authorised officer should first check back to the purchase order and delivery note. If the cost of the invoice varies from that of the purchase order, the authorising officer will either investigate and put the invoice on hold or amend and counter sign the purchase order if the variation is correct. The authorisation slip on the invoice should then be completed. This records the purchase order number, whether the goods or services were received and is signed by the officer certifying the purchase order.
- 8.6 If the Purchase Order has been raised and receipted by the same Officer, then the authorisation of the invoice for payment should be undertaken by another authorised officer e.g. the Town Clerk or the RFO.
- 8.7 Once the authorisation slip has been completed and duly signed certifying the purchase order and invoice, the invoice should then be returned to the Finance Assistant for processing.
- 8.8 Any invoices in dispute should be notified to the Finance Department and held back by the relevant authorising officer.

9. Payment of Invoices and Accounting for Expenditure

- 9.1 The process of payment of invoices and the subsequent accounting for the expenditure for all creditors is the responsibility of the Finance Section and is therefore separated completely from the purchase order process.
- 9.2 Once the invoices have been received back from the authorising officers, the Finance Assistant will undertake a number of final checks on the invoices including checking of cost, arithmetical accuracy, coding of the expenditure and the calculation of any VAT. The Finance Manager/ RFO will then sign as being ready for payment.
- 9.3 The Finance Assistant will process the invoices on the RBS Omega Accounts System.
- 9.3 The invoices will then be filed in an 'invoices awaiting payment' file and will be paid in the next weekly payment run in accordance with the relevant payment terms for each supplier.
- 9.4 Payments to creditors are made by BAC's transfer, the Finance Department actively encourages this rather than payment by cheque as this method is quicker and cheaper. Cheque payments are only made however if the supplier so requests.
- 9.5 All payment runs, and suppliers accounts are reconciled on a monthly basis and all expenditure is also checked and verified independently to supplier statements and via the cash book and bank reconciliations. Internal Audit checks are also undertaken regularly on the purchase order system and creditors payments.

10. BAC's and Cheque Payment Authorisation

- 10.1 The Finance Assistant will process all invoices on the RBS Omega Accounts System.
- 10.2 Each week, prior to the creditors payment run, the Finance Assistant will provide the Finance Manager with a copy of the 'Proposed Payment of Invoices' list produced from the RBS Omega Accounts System. Copies of all source documents such as supplier invoices and other similar requests making up the payment run will be attached.
- 10.3 The Finance Manager is responsible for undertaking a final check of the invoices due for payment, including querying any invoices or payments which look unusual.

- 10.4 The 'Proposed Payment of Invoices' list including all source documents will be presented to the Town Clerk/RFO and two Councillors for approval. Each will check and sign the Authorisation Sheet attached to the report. In the Town Clerk or the RFO's absence, the Finance Manager will sign.
- 10.5 The Finance Assistant will process the approved payments from the Council's Co-operative Bank Account by using the Financial Director (FD) Online banking system and entering them as payment requests.
- 10.6 The RFO or the Finance Manager will then make a final check that the payment requests have been entered correctly and continue to approve. Following this approval, the suppliers will be paid by immediate payment (or by 'future dated payment' if necessary).
- 10.7 The Approved Authorised Users with access to the online bank account, Financial Director (FD) Online are as follows:
- Responsible Finance Officer
 - Finance Manager
 - Finance Assistant
- 10.8 In the interest of security, it should be noted that whilst the Finance Assistant has access to the Council's online banking system, their function only allows the creation of payments and they are physically unable to authorise any payments. Whilst the RFO and Finance Manager can create and authorise payments, their function only allows the authorisation of a payment created by a separate user. No single user can create and authorise any payment and there will always be the need for at least two users to complete a payment transaction
- 10.9 A token is required each time the online banking system is accessed. Each user has their own token with their own unique log on and passcode. These are held by each individual in a secure place.
- 10.10 Any changes to the operators must be approved by the Town Clerk or RFO.
- 10.11 Where payments are required by cheque, an Authorisation Sheet is attached to the source documentation such as an invoice or similar along with a hand-written cheque from the current cheque book.
- 10.12 This is presented to the Town Clerk/RFO and two Councillors who are current signatories in accordance with the council's bank mandate for signature. The cheque will be signed by the two councillors who will also initial the cheque stubb.
- 10.13 In the interest of security, the cheque books are kept with the Finance Manager in a locked drawer.
- 10.14 All payments made by the Council will be made available to the internal auditor for validation during internal audits.

11. Direct Debit Payments

- 11.1 Regular payment invoices relate to those payments which are received on a regular basis throughout the year e.g. monthly, quarterly, annually and for which a 'purchase order' is not therefore raised. In most of these cases the payment to suppliers will be set up on a direct debit from the Council's current account, in line with supplier requirements or to avoid paper billing charges. Examples of direct debit payments include gas, electricity and water bills, business rates, rental charges, service agreements, telephone bills, payroll and pension costs, banking charges, loan repayments and subscriptions.
- 11.4 In order to set up a new direct debit with a supplier, a direct debit mandate will need to be signed by two councillors who are signatories in accordance with the Council's bank mandate and the instructions reported to the Finance and General Purposes Committee.
- 11.3 As set out in Section 8 of the policy, direct debit invoices are separately identified by the Finance Section and checked and authorised in a slightly different way.
- 11.4 The invoices will be forwarded to the relevant authorised officer with a Authorisation Slip attached.
- 11.5 The invoice should be checked, the authorisation slip be completed and returned to the Finance Assistant for processing.
- 11.6 Any invoices in dispute should be notified to the Finance Department and held back by the relevant authorising officer.
- 11.7 The Finance Assistant will undertake a number of final checks on the invoices including checking of cost, arithmetical accuracy, coding of the expenditure and the calculation of any VAT. The Finance Manager will then sign as payment being verified.
- 11.8 The Finance Assistant will process the invoices on the RBS Omega Accounts system.
- 11.9 Direct debit invoices will be filed on the direct debit file and reconciled to the bank account when the payment is taken, via the cash book and bank reconciliation.
- 11.10 A monthly list of direct debits with the invoices attached will be presented to the Town Clerk/RFO and two councillors for verification.
- 11.11 As per the Financial Regulation 6.4, the approval of the use of direct debit shall be renewed by resolution of the Council at least every two years.

12. Use of Council Debit Cards

- 12.1 On occasions, Department Managers may need to purchase goods or services of an urgent nature or for which a purchase order followed by an invoice will not be accepted, or for which there will be a significant saving with an online purchase.
- 12.2 In view of the above, Seaford Town Council may authorise the issue of debit cards to managers for business use.
- 12.3 The issue of a Council debit card to a manager must be authorised by the Finance and General Purposes Committee and be issued to a named employee for their use only, no other individual may use the debit card.
- 12.4 The financial limit of each issued debit card shall not exceed £1,000. Upon being issued a debit card, the manager shall be advised of their individual limit.
- 12.5 Each manager issued with a debit card is solely responsible for its safe keeping and usage and for ensuring that the card is not used by others. In particular, PIN numbers will only be issued to the cardholder and must be kept confidential, as must the (CSC/CVN) number.
- 12.6 Lost or stolen cards must be reported to the issuing bank immediately upon discovery that the card is missing via the Finance Manager or in their absence directly by the named cardholder themselves. The RFO must also be informed.
- 12.7 In the event of the named cardholder's termination of employment, the debit card must be returned to the Finance Manager for the card to be destroyed. The issuing bank will be advised to cancel the debit card to prevent any unauthorised usage.
- 12.8 Cash withdrawals are only permitted when being made to top-up of petty cash and shall not be used for any other purpose. Cash withdrawals cannot exceed the financial limit of the petty cash float itself and must be authorised by the Finance Manager or RFO. When making a cash withdrawal to top-up the Petty Cash accounts, the cash withdrawal must be reconciled with the monthly Petty Cash statement.
- 12.9 A debit card issued to an employee shall be used for business purposes only and in conjunction with the employee's job role. It shall not be used for any non-business transactions nor for any personal purchases.
- 12.10 Every debit card transaction must be entered by the cardholder on to their Debit Card Monthly Transaction spreadsheet. Receipts for all purchases must be submitted with the spreadsheet to the Finance Department on the 1st working day of each month. The spreadsheet and accompanying receipts are checked by the Finance Manager and are subsequently reviewed by the Town Clerk and two councillors.

- 12.11 The transaction receipts shall be reconciled monthly with the bank statements. In the event of any discrepancy, the RFO and Chair of the Finance & General Purposes Committee must be notified, and an investigation initiated.
- 12.10 The cardholder is responsible for obtaining and submitting receipts for all transactions. The cardholder may become liable for any payments that cannot be supported by a valid receipt.
- 12.11 If the cardholder misuses the debit card or fraudulently uses the card, this will result in disciplinary action being taken against them.
- 12.12 Wherever possible if a debit card is used to top up petty cash this should be done at the Post Office, where the exact amount required can be withdrawn, not at ATM machine.

13. Accounting for Petty Cash

- 13.1 Petty Cash Floats allow responsible officers to purchase small sundry or one-off items that may be required immediately to meet operational needs, without the need to raise a purchase order.
- 13.2 Petty Cash Floats are currently issued to the following departments:
- Council Offices £250
 - The View £250
- 13.3 The following general rules apply to the use of Petty Cash Floats:
- (a) There is a Petty Cash Float limit of £250
 - (b) Receipts must be retained for payments made from petty cash to substantiate the payment. VAT receipts should be requested for all purchases to which VAT applies.
 - (c) Any income (cash) received by the department must not be paid into the Petty Cash Float but must be separately banked.
 - (d) A Petty Cash Voucher should be completed in order to make a claim for reimbursement of payments made from Petty Cash Floats.
 - (e) Petty Cash Vouchers and accompanying receipts are passed to the Finance Manager for approval and entered onto the relevant Cash Book on the RBS Omega Accounts System.
 - (f) Payments to reimburse Petty Cash Floats will be made by the Finance Manager by making a debit card cash withdrawal via the Post Office only.