

**Aley Green Cemetery Joint Committee**  
**Financial Regulations**  
**November 2015**

These regulations are intended to provide a framework for the authorising of invoices and signing of cheques. This process, once agreed, will be required to be followed by all Councillors, Committee members and Clerks going forward.

The agreeing of invoices and signing of cheques by the Committee will be split into two categories;

1. Cheques under £100 in value
2. Cheques over £100 in value

**1. Cheques Under £100 in value**

It is proposed to form a "Finance Committee" to quickly approve cheques below £100. This will be made up of Committee members as follows;

- One member from Caddington Council
- One member from Markyate Council
- One member from Slip End Council

Once an Invoice has been checked as valid by the Clerk, he will notify the Finance Committee of the expenditure. If no responses are received by the Clerk in five working days then it is assumed that there is no objection to the cheque being raised.

Invoices will still be checked by the two signatories in the normal way as an added safeguard.

The cheque raised will be accounted for in the cheques list agreed by the full Committee at each subsequent bi-annual full Committee meeting.

**2. Cheques over £100 in value**

Any proposed expenditure over £100 will be notified by the Clerk to the **full** Committee by E-Mail before acceptance and agreement that work can commence.

Committee members will have **five working days** to raise any concerns or objections to the expenditure.

Once work has been completed, and an Invoice received and checked as valid by the Clerk, the details of the invoice will be circulated to the **full** Committee. Members will have five days to raise any concerns before the cheque is signed and forwarded. If no responses are received by the Clerk then it is assumed that there is no objection to the expenditure.

Invoices will still be checked by the two signatories in the normal way as an added safeguard.

Any concerns by Councillors to the invoice should be E-Mailed to the Clerk, copying all other Councillors on the full committee.

The cheques raised will be accounted for in the cheques list agreed by the full Committee at each subsequent bi-annual full Committee meeting.

It is agreed that Direct Debit and Standing Order payments may be made to the Pension Provider in respect of staff pension payments.

The only exceptions to this process is;

A) Where retrospective payments are made to;

1. The Clerk - for work already done in the previous quarter
2. HMRC for payment of a previous quarter
3. Grass cutting as part of an annual agreement.

The expenditure will still be notified to the full Committee in advance for approval prior to the cheques being raised but members should be mindful that these payments may be part of a pre-agreed contract previously approved by the Committee.

B) When payment by Direct Debit or Standing Order to the Pension Provider in respect of staff pension payments.

C) In Emergency situations where urgent investigative work is needed by a contractor to stop such occurrences as water leaks, pipe bursts, structural damage etc.

In these cases, the Chair or Vice Chair can authorise immediate investigative work and get authorisation for work to commence by the Finance Committee up to a £1,000 cost. The full Committee will be informed of the necessity of this action, and the authorisation process as above will take place for the final invoice as usual.