

MINUTES OF THE VIRTUAL MEETING OF THE FINANCE COMMITTEE,  
HELD ONLINE TUESDAY 23rd MARCH 2021, STARTING AT 6.00 P.M.

Present:

Councillors:

R F W Brame (V Chair), M P Brindle, B J Canham  
D M Crawford, C Harvey, J Hollis, J James (Chair)

Officers in attendance:

Alan Yorke Finance Officer and Deputy Town Clerk - Chris Crimmen – Committee  
Secretary

MINUTES

873/20	<u>DECLARATIONS OF ANY DISCLOSABLE PECUNIARY INTERESTS</u> None.
874/20	<u>APOLOGIES FOR ABSENCE</u> None.
875/20	<b>MINUTES</b> <b>RESOLVED: The minutes of the committee meeting held on 16<sup>th</sup> February 2021 which were received by Full Council on 23rd February 2021, as a true record and be signed/initialled by the Chairman.</b>
876/20	<u>CONTRACTS UPDATE</u> Councillors had received the schedule of contracts prior to the meeting. There had been no change since last month and these were noted by Councillors.
877/20	<u>COMMITTEE FINANCIAL DECISIONS</u> Councillors had received the schedule of Financial Decisions prior to the meeting. These were noted by Councillors.
878/20	<u>APPROVAL OF PAYMENTS</u> The Chair asked councillors to receive the listing of payments made since the last meeting and papers A-E had been sent out with the agenda (see Appendix A). After a discussion Councillor J Hollis proposed and Councillor B Canham seconded: <b>RECOMMENDATION: That Thetford Town Council approve the making of the payments A-E (see Appendix A).</b>
879/20	<u>FINANCIAL REPORT FOR MONTH ELEVEN</u> The Chair asked Councillors to receive and approve financial report for month eleven which they had received with the agenda. The Chair and Finance Officer answered Councillors questions on the Financial Report and after a discussion Councillor M Brindle proposed and Councillor B Canham seconded: <b>RECOMMENDATION: That Thetford Town Council adopt the income and expenditure reports (see Appendix B) for the eleven months ended 31<sup>st</sup> January 2021.</b>
880/20	<u>IMPLEMENTATION OF THE TRANSPARENCY CODE</u> The Chair asked councillors to consider the information to be included in the Council's Transparency Code disclosures (see Appendix C) and how best to ensure that the Council is compliant at all times. After a discussion: Councillor J James proposed and Councillor D Crawford seconded: <b>RESOLVED: The Finance Committee resolved that:</b> <b>1. The Finance Committee commit to complying with the mandatory aspects of the Transparency Code in respect of expenditure.</b>

	<p>2. The format of the 2019/20 expenditure report (Annexure A) be adopted for future reporting of expenditure over £500.</p> <p>3. All information be disclosed under the heading “Transparency Code documents” on the website and be disclosed in a CSV format.</p> <p>4. The suggested timetable (Annexure C) be approved by the Finance Committee.</p>
881/20	<p><u>APPROVAL OF FINANCIAL TIMETABLE</u></p> <p>The Chair and the Finance Officer had previously suggested that as part of the Finance Officer’s reforms that a financial calendar of tasks be prepared and distributed to the Finance Committee. This would aid the Committee in better exercising oversight on the work of the Finance Officer and provide assurance that all tasks that the Committee is required to undertake are documented and brought to the attention of the Committee.</p> <p>A suggested Financial Timetable is attached as Appendix (D).</p> <p>After a discussion Councillor J James proposed and Councillor J Hollis seconded:</p> <p><b>RESOLVED: That the Finance Committee adopt the Financial Timetable (see Appendix D):</b></p> <ol style="list-style-type: none"> <li><b>The Financial Timetable is approved by the Finance Committee</b></li> <li><b>The Financial Timetable is updated and tabled at Finance Committee meetings by the Finance Officer on a 6- monthly basis.</b></li> </ol>
882/20	<p><u>UPDATE ON FINANCE OFFICER’S REFORMS</u></p> <p>Councillors had received the update on the Finance Officers reforms (see Appendix E) and were pleased to note that note two reforms had turned green. The Finance Officer said that a lot more items would be finalised by next month. Councillors noted this update.</p>
883/20	<p><u>CORRESPONDENCE</u></p> <p>None received.</p>
884/20	<p><u>COMMITTEE OFFICERS UPDATE</u></p> <p>The Finance Officer reported there was due to be an Internal Control Review but one of the Councillors was unable to attend. The Finance Officer is drafting a report which will be ready to send out with the supporting papers.</p>
885/20	<p><u>COMMUNITY ENGAGEMENT</u></p> <p>None.</p>

Chairman

## APPENDIX A

### ITEM 878/20 APPROVAL OF PAYMENTS

#### APPENDIX A (ATTACHMENT A)

**Date:** 15/03/2021

**THETFORD TOWN  
COUNCIL**

**Time:** 12:06:21

**Day Books: Bank  
Payments (Detailed)**

<b>Bank:</b>			1200			<b>Currency:</b>	Pound Sterling			
<b>No</b>	<b>Type</b>	<b>N/C</b>	<b>Date</b>	<b>Ref</b>	<b>Details</b>	<b>Dept</b>	<b>Net£</b>	<b>Tax£</b>	<b>T/C</b>	<b>Gross£</b>
11880	BP	5190	19/02/2021	DD	ELAVON FEE	1	6.93	0.00	T0	6.93
11881	BP	5190	19/02/2021	DD	ELAVON FEE	1	2.00	0.00	T0	2.00

11882	BP	5190	19/02/2021	DD	ELAVON FEE	1	6.00	1.20	T1	7.20
11936	BP	2220	25/02/2021	Pay	February 21 payroll	0	24005.98	0.00	T9	24005.98
<b>£</b>			24020.91			1.20			24022.11	

**APPENDIX A (ATTACHMENT B)**

**Date:** ###

**Time:** 12:07:25

**Date From:** 10/02/2021  
**Date To:** 14/03/2021  
**Transaction From:** 1  
**Transaction To:** 99999999

**Bank No:** 1200  
**Type:** PP  
**A/C:** ALLS001  
**Date:** 12/02/2021  
**Ref:** E2013466071

**Currency:** Pound Sterling

No	Type	A/C	Date	Ref	Details	Net£	Gross£
11734	PP	ALLS001	12/02/2021	DD	Purchase Payment	79.10	79.10
12/02/2021			79.10			79.10 to PI 11453	
						79.10	

**THETFORD TOWN COUNCIL**  
**Day Books: Supplier Payments (Detailed)**

**APPENDIX A (ATTACHMENT C)**

**Date:** 15/03/2021

**Time:** 12:12:17

**Date From:** 1202  
**Date To:** 1202  
**Transaction From:** 1202  
**Transaction To:** 1202  
**Dept From:** 99999999  
**Dept To:** 99999999

**Bank From:** 1202  
**Bank To:** 1202  
**N/C From:** 99999999  
**N/C To:** 99999999

**Bank:** 1202

No	Type	N/C	Date	Ref	Details	Dept	Net	VAT	T/C	Gross£
11948	BP	5156	25/02/2021	FEES	AGENTS FEES 2 THE SHAMBLES MAR 21	1	48.29	9.66	T1	57.95
11976	BP	2108	01/03/2021	REFUND	CLIFF RICHARD TICKET REFUND	0	108.00	0.00	T0	108.00
11977	BP	2108	01/03/2021	REFUND	SIMON YATES TICKET REFUND	0	30.00	0.00	T0	30.00
12012	BP	5156	01/03/2021	FEES	AGENTS FEES CEMETERY COTTAGE MARCH 21	1	67.50	13.50	T1	81.00

**THETFORD TOWN COUNCIL**  
**Day Books: Bank Payments (Detailed)**



11891	PP	SSE1TC	22/02/20 21	DD	Purchase Payment	204.14	0.00	T9	204.14
22/02/2021			0046					204.14 to PI 11675	
11892	PP	SSE1TCL	22/02/20 21	DD	Purchase Payment	152.98	0.00	T9	152.98
22/02/2021			0070					152.98 to PI 11679	
11893	PP	SSESTGL	22/02/20 21	DD	Purchase Payment	20.84	0.00	T9	20.84
22/02/2021			0075					20.84 to PI 11836	
11894	PP	SSE1GHG	22/02/20 21	DD	Purchase Payment	63.87	0.00	T9	63.87
22/02/2021			0015					63.87 to PI 11677	
11919	PP	WAVESP MP	23/02/20 21	DD	Purchase Payment	11.97	0.00	T9	11.97
23/02/2021			8492750					11.97 to PI 11831	
11920	PP	WAVEML A	24/02/20 21	DD	Purchase Payment	74.73	0.00	T9	74.73
24/02/2021			848711					74.73 to PI 11693	
11921	PP	WAVEMP	24/02/20 21	DD	Purchase Payment	39.70	0.00	T9	39.70
24/02/2021			8492818					39.70 to PI 11834	
11922	PP	WAVELR A	24/02/20 21	DD	Purchase Payment	297.91	0.00	T9	297.91
24/02/2021			8492239					297.91 to PI 11828	
11923	PP	WAVEMC	24/02/20 21	DD	Purchase Payment	11.97	0.00	T9	11.97
24/02/2021			8483207					11.97 to PI 11692	
11924	PP	WAVEGH	24/02/20 21	DD	Purchase Payment	42.51	0.00	T9	42.51

## **APPENDIX A (ATTACHMENT E)**

**Date:** **THETFORD TOWN** 15/03/2021

**COUNCIL**

**Time:** 12:15:04

**Day Books: Credit  
Card Payments  
(Detailed)**

**Date From:** 10/02/2021  
**Date To:** 14/03/2021  
**Transaction From:** 1  
**Transaction To:** 99999999  
**Dept From:** 0  
**Dept To:** 999  
**Bank:** 1240

**Currency:** Pound Sterling

No	Type	N/C	Date	Ref
11897	VP	5172	19/02/2021	DBCC/FEB21
11898	VP	5172	13/02/2021	DBCC/FEB21
12061	VP	5240	28/02/2021	DBCC/FEB21
12089	VP	5260	11/02/2021	DBCC/FEB21
12090	VP	5240	19/02/2021	DBCC/FEB21

## **APPENDIX B**

### **ITEM 879/20 FINANCIAL REPORT FOR MONTH ELEVEN BUDGET OVERVIEW**

The reports in the following pages contain information on the finances of the Town Council as at 28 February 2021.

There is a summary sheet which have columns that show the actual amounts up to 28 February 2021 YTD, the budget amounts up to 28 February 2021 (YTD), a variance between the latter two amounts and the revised budget up to 31 March 2021 (which is a projection for the full financial year).

There are also separate supporting schedules showing income and expenditure for the eleven months to 28 February 2021 and which provide more information to the amounts in the summary.

The comments in those schedules relate to the variance between the 28 February 2021 YTD actual amounts and the 28 February 2021 YTD budget amounts.

### **Findings**

The summary shows that income for the eleven months ended 31 January 2021 is £30,387 under budget. It seems that the shortfall in income could continue to increase in March 2021 relative to budget as a further £24,000 in grants may not be received.

There is a significant variability in the income section. The commercial activities included in Venues, Events and Marketing (VEM) are lower due to COVID 19. The Cemetery had very little income in the earlier part of the year which resulted in a downward revision to the budget. There has been a return to normal activities and income from the Cemetery is consequentially much higher. This has offset the lower commercial activities referred to above. It is also pleasing to note that property rentals have been received from all our commercial properties that were forced to close due to COVID 19. However, as previously indicated, it is likely that the shortfall in income will reverse in March 2021.

Overall expenditure for the eleven months ended 28 February 2021 is lower by £102,324 compared to the budget. There are significant savings in Personnel (mainly due to salaries saved from not filling vacant posts) and as well as in Amenities, Land and Properties (ALP). In respect of the latter, it was planned that the third-party income contribution of £10,000 would be spent. As the income was not received, no expenditure has taken place.

There are a number of projects that have been undertaken for which the costs have not yet been received and for which third party expected counter-funding may also not be received. We are presently getting costs estimates so that the amount that has to be funded can be finalised. This may mean that the underspending in expenditure may partly reverse in March 2021.

The effect is that there is likely to be a significantly higher contribution from precept income to projects that is not yet reflected in the attached summary.

### **Conclusion**

The SMT are currently reviewing all the project costs in detail to ensure that sufficient provision is made for projects, particularly where third-party contributions are required. It is too early to project the overall likely result for the financial year.

### **Recommendation**

It is recommended that the Financial Report for Month Eleven be approved by the Committee and recommended to Full Council.

**APPENDIX B (continued)**

**ITEM 879/20 FINANCIAL REPORT FOR MONTH ELEVEN BUDGET OVERVIEW**

<b>THETFORD TOWN COUNCIL</b>					
<b>SUMMARY</b>					
<b>FOR THE PERIOD ENDED 28 FEBRUARY 2021</b>					
<b>NAME</b>	<b>2019/20 ACTUAL</b>	<b>FEB 21 YTD ACTUAL</b>	<b>FEB 21 YTD BUDGET</b>	<b>VARIANCE</b>	<b>REVISED BUDGET</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>INCOME</b>					
Personnel (administration)	78,995	45,565	58,012	12,447	63,457
Venues, Events, Marketing	118,498	21,993	33,293	11,300	37,293
Mayoral & Civic		125	-	125	-
Amenities, Land & Property	75,491	41,514	60,690	19,176	85,890
Cemetery	50,614	41,115	34,560	6,255	37,873
Allotments	12,201	8,516	8,548	32	8,698
Other Income	107,177	25,293	19,105	6,188	40,778
Rates precept	767,015	810,124	810,124	-	810,124
<b>TOTAL</b>	<b>1,209,991</b>	<b>994,245</b>	<b>1,024,332</b>	<b>30,387</b>	<b>1,084,113</b>
<b>EXPENDITURE</b>					
Personnel (administration)	656,927	617,600	688,029	70,429	748,027
Venues, Events, Marketing	60,631	10,776	9,970	806	11,694
Mayoral & Civic	8,531	600	5,150	4,550	5,550
Amenities, Land & Property	160,359	144,599	171,983	27,384	211,833
Cemetery	34,169	18,011	18,829	818	27,077
Allotments	6,959	7,007	6,956	51	7,106
Contributions to Reserves	90,250	92,467	92,467	-	92,467
<b>TOTAL</b>	<b>1,017,826</b>	<b>891,059</b>	<b>993,384</b>	<b>102,324</b>	<b>1,103,755</b>
<b>NET</b>	<b>192,165</b>	<b>103,186</b>	<b>30,949</b>	<b>71,937</b>	<b>19,642</b>
<b>Green = better than budgeted</b>					
<b>Red = worse than budgeted</b>					

## APPENDIX B (continued)

### ITEM 879/20 FINANCIAL REPORT FOR MONTH ELEVEN BUDGET OVERVIEW

THETFORD TOWN COUNCIL						
INCOME						
FOR THE PERIOD ENDED 28 FEBRUARY 2021						
INCOME						EXPLANATION OF MAJOR VARIANCES
All Committees						
N/C	NAME	2019-20	2020-21	2020-21	2020-21	2020-21
		ACTUAL	FEB 21 YTD ACTUAL	FEB 21 YTD BUDGET	VARIANCE	REVISED BUDGET
		£	£	£	£	£
4100	Recharges (Labour)	9,000	2,488	2,488	1	4,988
4102	Property rent received	69,995	43,078	55,524	12,446	58,469
4200	Bar Takings	39,621	820	4,200	3,380	4,800
4202	Carnegie Hire	33,143	8,291	9,358	1,067	10,108
4204	Guildhall Hire	11,745	2,138	335	1,803	485
4206	Guildhall Catering	12,376	224	1,000	1,224	1,500
4210	Events Income	5,959	511	850	339	850
4215	Box office	636				
4220	Fees/Donations Received	108				
4224	Sponsorship	21				
4240	Market Fees	14,889	10,457	17,550	7,093	19,550
4300	Mayoral Income		55		55	
4310	Civic Income		70		70	
4410	Grants Received	44,240	33,410	41,055	7,645	42,255
4418	Donations	29,634	140		140	
4420	Hire Income Open Spaces	765	1,410	1,635	225	1,635
4424	Priory	853	6,833	8,000	1,167	8,000
	Other Income	6,833		10,000	10,000	34,000
4500	Interments	25,360	23,410	17,890	5,520	19,390
4510	Exclusive Right of Burial	14,591	11,515	13,165	1,650	14,478
4520	Memorials	9,543	5,645	3,505	2,140	4,005
4515	Cemetery Donations		300			
4530	Hire of Chapel	1,120	245		245	
4600	Allotment Fees (no VAT)	12,201	3,118	8,548	5,430	8,698
4601	Allotment Fees (pay Vat)		5,397		5,397	
4900	Precept	767,015	810,124	810,124		810,124
4910	Sundry Income	31,943	203	191	12	250
4920	Bank Interest received	996	5	75	80	150
4930	Investment Income	37,119	25,065	18,839	6,226	20,189
4980	Project Grants	37,119	30		30	20,189
<b>TOTAL INCOME</b>		<b>1,216,824</b>	<b>994,245</b>	<b>1,024,332</b>	<b>30,387</b>	<b>1,084,113</b>

## APPENDIX B (continued)

### ITEM 879/20 FINANCIAL REPORT FOR MONTH ELEVEN BUDGET OVERVIEW

THETFORD TOWN COUNCIL						
EXPENDITURE						
FOR THE PERIOD ENDED 28 FEBRUARY 2021						
EXPENDITURE						EXPLANATION OF MAJOR VARIANCES
All Committees						
N/C	NAME	2019-20	2020-21	2020-21	2020-21	2020-21
		ACTUAL	FEB 21 YTD ACTUAL	FEB 21 YTD BUDGET	VARIANCE	REVISED BUDGET
		£	£	£	£	£
5100	Salaries	501,679	455,892	507,988	52,096	556,388
5105	Pension Strain Costs	3,000				
5110	Training	2,492	1,491	1,637	146	2,037
5115	Recruitment	22				
5120	Health & Safety (Trg&Con)	5,984	6,425	8,020	1,595	8,270
5122	Kings House Facilities	15,929	24	11,383	11,407	12,983
5124	Rates	31,389	47,739	41,997	5,742	41,997
5125	Welfare	3,440	1,731	375	1,356	750
5126	Water and sewerage	3,753	8,846	8,294	552	8,379
5130	Electricity	10,299	12,839	16,525	3,686	16,675
5132	Gas	268	2,269	7,526	5,257	7,576
5134	Oil	3,700	1,034	3,300	2,266	3,300
5136	Waste Disposal Costs	11,557	10,875	10,481	394	11,281
5150	Admin Costs	15,732	13,137	7,895	5,242	8,645
5152	Travel Expenses	244		100	100	1,452
5154	Property Maintenance	250	2,363	1,002	1,361	150
5156	Agents Fees	2,411	1,885	2,194	309	2,310
5160	Equipment Support & Maint	9,323	11,249	9,811	1,438	11,361
5162	Cleaning Materials	3,931	1,550	806	744	881
5163	Rent paid	2,400				
5170	Audit fees	4,825	5,250	4,750	500	6,250
5172	Legal & professional	12,264	14,856	17,744	2,888	18,294
5180	Insurances	12,006	14,119	14,119		14,119
5182	COVID 19 costs		2,299	7,123	4,824	7,873
5190	Bank Charges	2,409	1,435	1,130	305	1,225
5195	Bad debts written off	2,884	340	3,829	3,489	5,829



5199	Share Management Fees	780			-			
5200	Bar Purchase	21,132	1,812	3,143	1,331	3,443	Bar purchases lower because sales are lower. Also monthly gas bottles and coffee machine rentals.	
5205	Bar consumables and equipment	-	188	247	59	272		
5210	Catering Purchases	9,736	197	697	500	947		
5220	Building maintenance	11,697	3,075	1,100	1,975	1,100	These are costs related to G/Hall complex such as fire inspections, etc. Under-budgeted.	
5240	TTC Events expenses	15,627	1,701	2,023	322	2,123	Fewer activities than expected.	
5250	Newsletters and publications	60	-	-	-	-		
5252	Printing and advertising	-	-	-	-	-		
5260	Box office website & digital media	1,761	2,665	1,460	1,205	1,560		
5286	Market repairs and maint	619	1,138	100	1,038	100	Repair to bollards and acquisition of new camera for market not budgeted.	
	Marketing and communications			1,200	1,200	1,400	Expected marketing costs were not incurred.	
	Entertainment licencing				-	750		
5300	Mayors Allowance	2,850	473	100	573	100	Prior year costs have been refunded in the current year.	
5310	Mayoral Expenditure	1,814	97	2,000	2,097	2,400	Little activity due to COVID 19.	
5320	Civic events	3,867	224	2,750	2,526	2,750		
5325	Civic regalia			450	450	450		
	Honourary awards			50	50	50		
5400	Street furniture	3,812	4,532	7,450	2,918	7,450	Expenditure likely to be less than budgeted. Bins ordered not yet delivered (£2,352) - stock item.	
5410	Christmas Lights	15,783	19,285	18,300	985	18,300	Variance due to call out fees. No further costs expected.	
5415	Floral Displays	9,950	3,287	7,000	3,713	8,500	Need to consider together with N/C 5450. Overall budget is £50,827. Actual YTD is £40,826	
5420	Playparks	44,830	14,283	18,038	3,755	19,988	Expenditure will likely be less than budgeted.	
5440	Open Spaces	5,590	38,294	38,592	298	-	Also see comments on N/C 5415. There is likely to be an under-spend versus budget.	
5450	Open Spaces Maintenance	33,505		5,235	5,235	41,176	Grass cutting budget vired from cemetery. Costs included in n/c 5450 above rather than cemetery.	
5452	Small Grants	5,985	3,443	4,686	1,243	5,086	Uptake on small grants lower than expected. Grants still to be considered total £900.	
5455	Trees	14,650	18,225	10,000	8,225	10,000	Significant overspend relative to budget. Possible committed expenditure of £1,550 before 31/03/2021.	
5465	Property Maintenance	9,393	3,683	7,700	4,017	17,450	There are commitments to spend additional amounts on asbestos and other minor maintenance.	
5470	Toilets expenditure	3,342	29,089	33,354	4,265	37,454	New contractors have not yet billed February 21. Estimated to be no more than £1,417 - tendered price.	
5480	Works Team Fuel & Maintenance	3,665	2,768	1,464	1,304	1,614	This could be due to poor budgeting. Vehicle maintenance costs are increasing	
5484	Vehicle Leasing	7,095	6,959	7,164	205	7,815	Lower than budgeted. Expectation of leasing a third vehicle did not occur.	
5488	Works team tools	2,467	750	3,000	2,250	3,000	Expenditure will likely be significantly less than budgeted.	
	Transfer to projects	292		10,000	10,000	34,000	This is dependent on income. As no income yet received, no expenditure incurred.	
5500	Chapel Maint	3,133	2,051	2,164	113	3,364	More work done due to Chapel being closed due to COVID 19.	
5510	Cemetery maintenance	6,389	5,028	3,389	1,639	3,639	There are costs that are being incurred (grave backfilling) and headstone testing.	
5520	Ground water monitoring	2,942	2,942	4,500	1,558	4,500	Under-budgeted due to costs being misallocated.	
5530	Grass cutting	14,680		-	-	6,010	These costs are included in open space maintenance (see 5450 above)	
5540	Grave digging	7,026	7,990	8,776	786	9,564		
5600	Allotments Maintenance (no VAT)		6,768		6,768			
5601	Allotments Maintenance (VAT)	6,959	239	6,956	6,717	7,106	There is a minor variance against budget.	
<b>TOTAL</b>		<b>927,576</b>	<b>798,592</b>	<b>900,917</b>	<b>102,324</b>	<b>1,011,288</b>	Projected positive variance against budget in expenditure	

## APPENDIX C

### ITEM 880/20: IMPLEMENTATION OF THE TRANSPARENCY CODE

#### Introduction

The Local Government Transparency Code applies to Thetford Town Council. It requires the publication of certain information on the Council's website (see Appendix A). At present there is a section on the website addressing the Transparency Code, but it only contains information that is not deemed to be covered in other sections of the website (mainly as part of minutes and agendas).

Information on contracts is included in the Finance Committee agenda and supporting papers. Information on grants is included in the ALP minutes. Information on expenditure is included in the Finance Committee supporting papers but is not disaggregated to items of £500 or more. Information on payments (which is not necessarily expenditure) is also included in the Finance Committee meeting supporting papers but is presented for Financial Regulation purposes rather than Transparency Code purposes.

A member of the public could find it difficult to easily find this information.

In summary, at the February 2021 Finance Committee meeting, it was recommended that the Finance Committee take responsibility for overseeing the Transparency Code, all information be centralised in one part of the website and an oversight checklist be developed to enable the Finance Committee to undertake this responsibility. This item addresses this matter.

#### What information is required in terms of the Transparency Code?

The following information is mandatory: -

- Expenditure over £500 (published quarterly)

- Government procurement card transactions (published quarterly). Doesn't apply to Thetford.
- Procurement information (published quarterly)
- Grants to voluntary, community and social enterprise organisations (published annually)
- Organisation chart (published annually)
- Senior salaries (published annually)
- The pay multiple (published annually)
- Trade union facility time (published annually) Doesn't apply to Thetford.
- Local land assets (published annually)
- Social housing asset value (published annually) Doesn't apply to Thetford.
- Parking accounts and parking spaces (published annually) Doesn't apply to Thetford.
- Instances of fraud (published annually)
- The Council's constitution (published annually)

A Council's constitution is explained in Section 9P of the Local Government Act, 2000 and is defined as: -

- (a) a copy of the authority's standing orders for the time being,
- (b) a copy of the authority's code of conduct (if any) for the time being under section 28 of the Localism Act 2011,
- (c) such information as the Secretary of State may direct, and
- (d) such other information (if any) as the authority considers appropriate.

### **Voluntary disclosure of information**

The Code encourages Councils to publish additional data. For example, the Code recommends that expenditure be disclosed monthly and a threshold of £250 be used instead of £500.

The Council has limited resources and does not have the financial capacity to employ staff to prepare and disclose the additional information that is required and on the frequency that is required. It is therefore recommended that the Council only apply the mandatory disclosures in respect of expenditure.

There are other instances where the Council exceeds the mandatory disclosure. For example, in respect of contracts, the Council does provide information that exceeds the minimum mandatory disclosures. It is recommended that these voluntary disclosures are retained.

### **Expenditure over £500 for 2019/20**

An exercise was done to prepare the report on expenditure over £500 using 2019/20 expenditure. An extract of the report, which is now included on the website, is attached as Annexure A. We are confident that this report contains the information required. It should be noted that there appears to be a deliberate element of vagueness to allow Councils to more easily comply with the Code using existing accounting systems. It is recommended that the Finance Committee endorse the disclosures used in this extract.

### **Transparency Code Checklist**

A suggested Transparency Code Checklist is attached as Annexure B. It is recommended that the Committee adopt this checklist and that the Finance Officer report on this checklist on a quarterly basis.

### **Summary of Recommendations**

It is recommended that: -

1. The Finance Committee commit to complying with the mandatory aspects of the Transparency Code in respect of expenditure.
2. The format of the 2019/20 expenditure report (Annexure A) be adopted for future reporting of expenditure over £500.
3. All information be disclosed under the heading "Transparency Code documents" on the website and be disclosed in a CSV format.
4. The suggested timetable (Annexure B) be approved by the Finance Committee.

## APPENDIX C (continued)

### ITEM 880/20: IMPLEMENTATION OF THE TRANSPARENCY CODE

#### ANNEXURE A

Extract from the expenditure report for 2019/20.

SUPPLIER INVOICES										
Tran. No.	Date Expenditure	Beneficiary	Nominal Code	Supplier Reference	Department which incurred expenditure	Summary of Purpose of Expenditure	Amount of Expenditure	VAT to Supplier	Total paid	Expenditure/Merchant Classification
628	PI 01/04/2019	FBB BLASTING SERVICES LTD	5400	13116	ALP	Work on Street Furniture	500.00	100.00	600.00	REPAIRS AND MAINTENANCE
558	PI 01/04/2019	BRECKLAND COUNCIL	5124	22/0	Personnel	Rates - Cemetery Apr 19	500.24	0.00	500.24	BUSINESS RATES
252	PI 01/04/2019	ICO SYSTEMS LTD	5160	15355	Personnel	ANNUAL SUPPORT	832.71	166.54	999.25	COMPUTER SOFTWARE AND LICENCES
548	PI 01/04/2019	BRECKLAND COUNCIL	5122	4/0	Personnel	Rates - Kings House Apr 19	1046.75	0.00	1046.75	BUSINESS RATES
251	PI 01/04/2019	NORFOLK ASSOCIATION OF LOCAL COUNCILS	5172	2839	Personnel	ANNUAL SUBSCRIPTION 2019-20	1534.21	0.00	1534.21	SUBSCRIPTIONS
1350	PI 01/04/2019	ICO SYSTEMS LTD	5150	45131	Personnel	WORK RE MOVING COMPUTER SYSTEMS TO CR	1816.80	363.36	2180.16	COMPUTER SOFTWARE AND LICENCES
608	PI 01/04/2019	BRECKLAND COUNCIL	5124	3/0	Personnel	Rates Guildhall Apr 19	1866.59	0.00	1866.59	BUSINESS RATES
538	PI 01/04/2019	BRECKLAND COUNCIL	5124	10/0	Personnel	Rates - Guildhall Apr 19	2646.00	0.00	2646.00	BUSINESS RATES
255	PI 01/04/2019	ELITS WHITTAM LIMITED	5120	SIN007463	Personnel	HKS E-LEARNING MAR 19 - FEB 2020	3800.00	760.00	4560.00	HEALTH & SAFETY

EXPENSE PAYMENTS (BARCLAYS BANK)										
Tran. No.	Date Expenditure	Beneficiary	Nominal Code	Supplier Reference	Department which incurred expenditure	Summary of Purpose of Expenditure	Amount of Expenditure	VAT to Supplier	Total paid	Expenditure/Merchant Classification
1721	BP 11/05/2019	Nisbetts		CC DB MAY 19	VEM	GLASS WASHER FOR CARNEGIE BAR	818.00	163.60	981.60	BAR EQUIPMENT

EXPENSE PAYMENTS (UNITY BANK)										
Tran. No.	Date Expenditure	Beneficiary	Nominal Code	Supplier Reference	Department which incurred expenditure	Summary of Purpose of Expenditure	Amount of Expenditure	VAT to Supplier	Total paid	Expenditure/Merchant Classification
906	BP 25/04/2019	Thet & District Dementia Support Group	2402	Cheque 300496	CVIC	Thet & District Dementia Support Group	500.00	0.00	500.00	MAYORAL CHARITY
3963	BP 16/10/2019	BUSH ADVENTURES CIC	4210	ONLINE BOOKINGS	VEM	ONLINE BOOKINGS COLLECTED THROUGH BOX OFF	506.67	101.33	608.00	EVENTS
1414	BP 12/06/2019	D & S PENROSE	5240	06/01	VEM	Soul & Funk Night ticket sales collected through box office	578.10	0.00	578.10	EVENTS
323	BP 03/04/2019	R FOSTER	2404	Cheque 300496	CVIC	R FOSTER - BAND FOR MAYOR'S BALL 2019	650.00	0.00	650.00	MAYORAL CHARITY
3332	BP 24/09/2019	RIVERSDALE	2402	Cheque 300498	CVIC	D CRAWFORD DONATION FROM MAYORAL FLUND	1000.00	0.00	1000.00	MAYORAL CHARITY
5377	BP 29/11/2019	COCKEDGE PURE FLOYD	2108	BACS	VEM	PURE FLOYD ticket sales collected through box office	1311.00	0.00	1311.00	EVENTS
809	BP 16/05/2019	G CHETAL	4210	MAY05	VEM	G Chetal - Refund of balance from Business Award	1787.52	0.00	1787.52	EVENTS
4933	BP 19/11/2019	4MG	2108	bacs	VEM	4mg ticket sales collected through box office	4092.00	0.00	4092.00	EVENTS

CREDIT CARDS PAYMENTS										
Tran. No.	Date Expenditure	Beneficiary	Nominal Code	Supplier Reference	Department which incurred expenditure	Summary of Purpose of Expenditure	Amount of Expenditure	VAT to Supplier	Total paid	Expenditure/Merchant Classification
4385	VP 27/08/2019	RYANAIR	5300	TTC 3944	CVIC	Return flight Mayor + D C to Krakow	698.40	0.00	698.40	CIVIC LINES
7786	VP 13/03/2020	QUALITY GARDEN TOOLS	5450	DBCC 03/2020	ALP	QUALITY GARDEN TOOLS	639.70	0.00	639.70	VOLUNTEER TOOLS
6087	VP 05/11/2019	WWW.TERRALEC.COM	5240	TERRALEC.COM	VEM	STAR CLOTH FOR CR	804.95	0.00	804.95	EVENTS
7765	VP 13/03/2020	CROMWELL TOOLS	5450	DBCC 03/2020	ALP	CROMWELL TOOLS	900.06	0.00	900.06	VOLUNTEER TOOLS
5468	VP 25/10/2019	STUART GROUP LTD	5450	Itc 3954	ALP	lighting town for fireworks display	1025.00	205.00	1230.00	EVENTS

RECOVERABLE PAYMENTS ON BEHALF OF G W STANFORTH (GWS)										
Tran. No.	Date Expenditure	Beneficiary	Nominal Code	Supplier Reference	Department which incurred expenditure	Summary of Purpose of Expenditure	Amount of Expenditure	VAT to Supplier	Total paid	Expenditure/Merchant Classification
6225	BP 21/01/2020	BRECKLAND COUNCIL	1105	BUSINESS RATES	GWS	GWS BRECKLAND COUNCIL	508.13	0.00	508.13	RECOVERABLE PAYMENT ON BEHALF OF RELATED PARTY
5375	BP 29/11/2019	1ST CLASS FIRE PROTECTION	1106	INW45122/45123	GWS	GWS 1ST CLASS FIRE	515.16	0.00	515.16	RECOVERABLE PAYMENT ON BEHALF OF RELATED PARTY
5366	BP 29/11/2019	G&G FENCING LTD	1106	10221	GWS	GWS G&G FENCING LTD	521.40	0.00	521.40	RECOVERABLE PAYMENT ON BEHALF OF RELATED PARTY

#### ANNEXURE B

#### Transparency Code Checklist

Code	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
Expenditure over £500 (2020/21)												
Expenditure over £500 (published quarterly) <sup>1</sup>												
Procurement information (published quarterly) <sup>2</sup>												
Grants to voluntary,												

<sup>1</sup> Information on payments will be tabled at every normal Finance Committee meeting.

<sup>2</sup> This information is tabled at every normal Finance Committee meeting and will continue to be tabled at this meeting.

community and social enterprise organisations (published annually)													
Organisation chart (published annually)													
Senior salaries (published annually)													
The pay multiple (published annually)													
Local land assets (published annually)													
Instances of fraud (published annually)													
The Council's constitution (published annually) <sup>3</sup>													

## APPENDIX D

### ITEM 881/20: APPROVAL OF FINANCIAL TIMETABLE

#### Introduction

It was suggested that as part of the Finance Officer's reforms that a financial calendar of tasks be prepared and distributed to the Finance Committee. This would aid the Committee in better exercising oversight on the work of the Finance Officer and also provide assurance that all tasks that the Committee is required to undertake are documented and brought to the attention of the Committee.

#### Suggested Financial Timetable

A suggested Financial Timetable is attached as Annexure A.

#### Recommendation

It is recommended that: -

3. The Financial Timetable is approved by the Finance Committee
4. The Financial Timetable is updated and tabled at Finance Committee meetings by the Finance Officer on a 6- monthly basis.

#### FINANCIAL TIMETABLE

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<sup>3</sup> To be done after Mayor Making in May. The "Constitution" should also include Committees and the membership thereof.










Financial Task	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
<b>Accounting Administration</b>												
VAT returns		7th			7th			7th			7th	
Norfolk Pensions Annual Return	28th											
Stock Counts (bar, works yard and consumables)												31st
Holiday payments (staff on variable hours)	12th			12th			12th			12th		
Asset inventory	20th					21st						
Updating of Asset Register	20th											
<b>Budgeting</b>												
Budget timetable to Fin. Com				20th								
Budget review and revised budget proposal				20th			19th			18th		
Budget to be recommended to Full Council								23rd				
Precept to be notified to Breckland Council										17th		
<b>Governance</b>												
Transparency Code checklist to Fin. Com	20th			20th			19th			18th		
Review of Internal Controls											15th	
Financial Risk Assessment review and update											15th	
Review of bank reconciliations												22nd
Review and update of Financial Regulations						21st						
<b>Annual Reporting</b>												
AGAR forms to Fin Com			22nd									
AGAR Forms to Council			29th									
Internal audit report to Fin. Com			22nd									
Internal audit report to Council			29th									
Notice to exercise public rights				TBC								
Publication of external audit report				TBC								
Review and update of Investment strategy										18th		
Update of Reserves and Reserve Policy Fin.Com		18th										
Final budget virement for 2020/21		18th										

Direct debits to be tabled at the February 2023 Finance Committee meeting

## APPENDIX E

## ITEM 883/20: UPDATING OF THE FINANCE OFFICER REFORMS

This document is updated monthly and tabled at Finance Committee meetings. Where the reform has been fully implemented, it has been removed from this schedule after being reported to the Finance Committee. The rows that are highlighted in grey have been updated or are new since the last meeting.

Focal Area	Current Situation	Proposed Reform
<b>ORDERING AND BUYING</b>		
Ordering 	The ordering system needs to be reviewed to better support commitment accounting and assist with budgetary control.	The SMT have approved a requisition system which will be implemented from 1 April 2021. Stock system for key items (street furniture) will be introduced on 1 April 2021. <b>Target date: 1 April 2021</b>
Buying function 	A buying function in the Accounting Function is being slowly introduced. Focus will be on small routine expenditures.	A new robust system of quotations implemented. New management processes also put in place. Will take 6 months to fully implement.
Contract management and property rental management 	There is no contracts register to monitor when contracts lapse. There is no property rental register which contains break clause and property rental review dates for some of the TTC self-administered properties.	Institute an electronic contracts register that sends out reminders on key dates. Very little progress but have started with certain contracts. Property rentals are being transferred to third parties for both GWS and the Council. <b>Only 1 property left to transfer to letting agents.</b>
<b>BUDGETS</b>		
SAGE 50 Budget Module 	Not using the budget reporting module correctly. Categorisation of Chart of Accounts needs refining.	Need to better understand budget monitoring using SAGE. Help manuals have been located and are being studied to produce budget variances by Department. It is becoming more apparent that we need to better use SAGE to help Managers monitor their budgets. <b>Target date: 1 April 2021</b>
<b>VAT</b>		
VAT 	VAT may not be applied in accordance with legislation.	Further meeting held on 215 February and methodology developed. <b>Target completion date 30 April 2021</b>
<b>OTHER PROJECTS</b>		
Staff timesheets and monitoring of annual leave 	A significant amount of time has been spent on reviewing and processing timesheets. The Council's system regarding the recording of leave is also cumbersome and time consuming.	We are looking at a new system to do this. We are co-ordinating with a proposed system that will be put in place at the Carnegie to be COVID 19 compliant.
Develop accounting and authority mandates between GWS and the Council. 	There is currently no clear mandate between GWS and the Council. There is also no budget to	These need to be developed and put in place by 1 April 2021 ( <b>for approval at next GWS meeting</b> ).
Develop Transparency Code checklist 	Consolidate the financial information with the non-financial information on the website. Develop oversight checklist for Finance Committee.	Checklist to be approved at next Finance Committee meeting.
Develop a financial calendar for the 2021/22 year 	Prepare a calendar of key financial tasks that need to be carried out on a monthly basis.	With effect from 1 April 2021. To also be distributed to Finance Committee.

Focal Area	Current Situation	Proposed Reform

**Traffic light system**

Green – Good progress made – nearly or fully implemented

Amber – Started but still being developed/implemented

Red – Little or no progress

