

BOTW Parish Council - Sample of transactions



EXPENDITURE										
Chq no/BACS	Amount	Payee	Payment date	Date of approval in Minutes	Two signatures on cheque stub/two cllr authorisers for internet banking? Invoices initialled by signatories?	Bank Statement	VAT	Power to spend	S.137	OK?
BACS	£176	The Wright Signs	04/04/20	06/05/20	Invoice not initialled by signatories Payment schedule signed	06/04/20	No	Local Govt. Act 1972 s.133	GPC	Yes
BACS	£7.43	B. MacArthur	20/04/20	06/05/20	Till receipt not initialled by signatories Payment schedule signed	17/04/20	No	Local Govt. Act 1972 s.133	GPC	Yes
BACS	£1433+VAT	Bibury	27/04/20	01/04/20	Invoice not initialled by signatories Payment schedule signed	02/04/20	Yes	Open Spaces Act 1906 s. 9&10	GPC	Yes
BACS	£50	Cllr L Hicks	08/06/20	01/07/20	No invoice/till receipt. Payment schedule signed	09/06/20	No	Local Govt. Act 1972 s.133	GPC	Yes
BACS	£2856.99	Play Gloucesters hire	08/06/20	03/06/20	Invoice not initialled by signatories Payment schedule signed	04/06/20	No	Open Spaces Act 1906 s. 9&10	GPC	Yes
BACS	£525	Imaginative Solutions	03/09/20	07/10/20	Invoice not initialled by signatories Payment schedule signed	03/09/20	No	Local Govt. Act 1972 s.133	GPC	Yes

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BACS	£25k+VAT	Heritage Roofing	09/10/20	07/10/20	Invoice not initialled by signatories Payment schedule signed	09/10/20	Yes	Local Govt. Act 1972 s.133	GPC	Yes
Chq 4638	£250	Co-op Volunteer Support Group	12/10/20	07/10/20	Email with payment details not initialled by signatories Payment schedule signed Chq stub initialled	12/10/20	No	Local Govt. Act 1972 s.133	GPC	Yes
BACS	£21,898+VAT	Heritage Roofing	06/11/20	04/11/20	Invoice not initialled by signatories Payment schedule signed	04/11/20	Yes	Local Govt. Act 1972 s.133	GPC	Yes
BACS	£600	NJ Teague	04/12/20	02/12/20	Not a proper invoice Payment schedule signed	02/12/20	No	Open Spaces Act 1906 s. 9&10	GPC	Yes
BACS	£370	Carters Garden Machinery	05/03/21	03/03/21	Invoice not initialled by signatories Payment schedule signed	03/03/21	No	Local Govt. Act 1972 s.133	GPC	Yes

Good to see that the power for expenditure is noted against each transaction even though Council has General Power of Competence; Local Govt. Act 1972 s.133 is used the most and in situations where this is not correct, eg money given to COVID volunteers to offset the cost of fuel, face masks etc. Local Govt. Act 1972 s.133 is for the provision or furnish of community buildings used for public meetings.

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INCOME				
Name on invoice/name of payee	Receipt date	Amount	Receipts issued for cash payments?	Comments
Lloyds Banking Group – BOTW invoice #10	20/07/20	£1,000	Chq received Paying in book #500342	OK
Beautylicious – BOTW invoice #56	08/07/20	£693+VAT	Direct bank payment	OK
Paddy the Barber – BOTW invoice #80	08/12/20	£83.33+VAT	Direct bank payment	OK
Allotment rent – plot 2b	04/01/21	£20	Cash – receipt #20-075 Paying in book #500348	OK