

8.2 Any bad debts shall be reported to the Council.

8.3 Personal cheques shall not be cashed out of money held by the Council.

## **9. Orders for work, goods and services**

9.1 An official order or letter shall be issued for all work, goods and services unless an official order would be inappropriate- e.g. petty cash purchases. Copies of orders should be kept.

9.2 The RFO is responsible for obtaining value for money at all times and is to ensure as far as is reasonable and practicable that the best available terms are obtained in respect of each transaction.

9.3 The RFO may incur expenditure on minor items of administration and maintenance without the specific consent of the Council. Any item in excess of £50, however, should have the prior consent of the Council unless it is of such urgency as to make delay inadvisable.

9.4 Notwithstanding the above, the RFO may make payments under contract, such as quarterly electricity bills, without prior authorisation. He or she may also make payments where the exact sum is not known in advance but the Council has authorised him or her to use his or her discretion. All such payments should be reported to the Council at its next meeting and approval sought and recorded in the minutes.

## **10. Contracts**

10.1 The RFO shall enter into no contracts on behalf of the Council without prior approval.

## **11. Properties and estates**

11.1 The Clerk shall make appropriate arrangements for the custody of all title deeds of properties owned by the Council. He or she shall keep a record of all such properties, recording the location, extent, plan, purchase details and purpose for which held, in accordance with regulation 4(3)(b) of the Accounts and Audit Regulation 1996.

## **12. Insurance**

12.1 The RFO shall effect all insurances and negotiate all claims on the Council's insurers.

12.2 The RFO shall keep a record of all insurances effected by the Council and the properties and risks covered thereby, and annually review it.

12.3 All appropriate employees shall be included in a suitable fidelity guarantee insurance.

## **13. Income tax**

13.1 The RFO shall report to the local Inspector of Taxes details of any employee paid by the