

**CALBOURNE PARISH COUNCIL
TRANSPARENCY CODE POLICY 2016 (REVIEWED)**

ALL ITEMS OF EXPENDITURE ABOVE £100	<p>Expenditure information should be published for each individual spending transaction above £100 rather than each item bought.</p> <p>It is sufficient to group all items in a stationery order as one item of expenditure</p>	<p>DETAILS TO BE INCLUDED:</p> <ul style="list-style-type: none"> a. date the expenditure was incurred b. summary of the purpose of the expenditure c. amount d. Value Added Tax that cannot be recovered. The threshold should be, where possible, the net amount excluding recoverable Value Added Tax .
END OF YEAR ACCOUNTS	<p>The Parish Council will publish their annual internal audit report according to the format included in the Annual Return form.</p>	<p>The statement of accounts should be accompanied by:</p> <ul style="list-style-type: none"> a. a copy of the bank reconciliation for the relevant financial year b. an explanation of any significant variances (e.g. more than 10-15 percent, in line with proper practices) in the statement of accounts for the relevant year and previous year, and c. an explanation of any differences between 'balances carried forward' and 'total cash and short term investments', if applicable
ANNUAL GOVERNANCE STATEMENT	<p>Publication of the relevant page of the completed Annual Return form will meet this requirement.</p>	
INTERNAL AUDIT REPORT	<p>The internal audit report should be signed by the person who carried out the internal audit.</p>	

LIST OF COUNCILLOR OR MEMBER RESPONSIBILITIES	Publish a list of councillor or member responsibilities.	<ul style="list-style-type: none"> a. names of all councillors or members of the authority b. committee or board membership and function (if Chairman or Vice-Chairman) of each councillor or member, and c. representation on external local public bodies (if nominated to represent the authority or board) of each councillor or member.
THE DETAILS OF PUBLIC LAND AND BUILDING ASSETS	Porchfield Village Hall	
MINUTES, AGENDAS AND MEETING PAPERS OF FORMAL MEETINGS		<ul style="list-style-type: none"> a Publish the draft minutes from all formal meetings not later than one month after the meeting has taken place b Publish meeting agendas and associated meeting papers not later than three clear days before the meeting to which they relate is taking place.

For review: As per statutory requirements.