

**21. INCOME**

**21.1 CHARGES FOR GOODS OR SERVICES SUPPLIED BY THE COUNCIL**

Not less frequently than once a year, each Service Committee and Chief Officer shall, in consultation with the Head of Finance, prepare schemes of charges to be made for goods supplied or services rendered. Where a charge to be made depends upon the means of the recipient of that charge, a scale shall also be prepared for the assessment of any rebate or concession to be granted. The scheme of charges shall be approved by the Council. Any exception to the foregoing must be formally agreed beforehand with the Head of Finance.

**21.2 VARIATION OF CHARGES**

Charges for goods or services shall be varied only with the authority of the Council. The Head of Finance may make minor variations in special cases.

**21.3 RAISING INVOICES**

Chief Officers shall be responsible for ensuring invoices are raised at the time of the provision of goods or services or as soon as possible thereafter.

Invoices shall be raised via the Integra Sales Ledger system in accordance with the instructions contained in the user operations manuals available from the office of the Head of Finance.

Chief Officers shall ensure that a register of officers authorised to raise invoices is maintained within their department and that this is in accordance with the department's Scheme of Delegation. The register must be reviewed annually and must be made available for inspection by Internal and External Audit staff at all times.

This register will contain the following:

- The employee's name
- The designation of the employee
- A sample of the authorised signatory's initials
- A specimen signature

The register must be kept up to date and therefore any additions, deletions and other changes to the register must be actioned timeously.

**21.4 MONIES DUE TO THE COUNCIL**

Chief Officers shall ensure that the collection, custody, control and banking of all monies arising in their Department are secure with all risks minimised. They shall observe all directions issued by the Head of Finance in this regard.

The Head of Finance shall make adequate financial and accounting arrangements to ensure the proper recording of all monies due to the Council.

**21.5 RECEIPT FORMS, BOOKS, TICKETS ETC**

All receipt forms, books, tickets and other such items used to record financial and related transactions shall be in a form approved by the Head of Finance and shall be ordered, controlled and issued to Departments by them or under arrangements approved by them. No officer shall give a receipt for money received on behalf of the Council on any form other than an official receipt form or ticket. A receipt must be issued for all money received - with no exceptions.

#### **21.6 ARRANGEMENTS FOR DEPOSITING MONIES**

Subject to 21.7 below, all monies received on behalf of the Council in any Department shall be deposited promptly with the Head of Finance or the Council's Bankers in accordance with arrangements made with the Head of Finance and in line with the provisions of Financial Regulation 14.4. No deduction may be made from such money except to the extent that the Head of Finance may specifically authorise.

#### **21.7 CASH PAYMENTS**

No single cash payment in excess of £2,000 shall be accepted by the Council. Cash payments for the purposes of this Regulation includes notes, coins and travellers cheques in any currency, including for the avoidance of doubt, pounds sterling.

#### **21.8 PERSONAL CHEQUES**

Personal cheques shall not be cashed out of money held on behalf of the Council, nor shall personal cheques be substituted for cash collected on behalf of the Council.

#### **21.9 EVIDENCE OF TRANSFERS OF MONIES**

All transfers of money from one employee to another will be evidenced in the records of the Departments concerned by the signature of the receiving officer.

#### **21.10 BAD DEBTS**

The Head of Finance has the authority to write-off bad debts due by any individual or organisation up to the value of £100 for sales ledger (invoiced) and miscellaneous (cash) income and up to the value of £50 for Council Tax, Non Domestic Rates, Community Charge and Housing Rents income in any financial year. Any amount due to the Council above these values for each category of income, once correctly established, shall not be discharged otherwise than by payment in full or by a resolution of the Corporate Services Committee.

**For clarification or any queries in respect of this section please contact  
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