

**FR31 RENDERING OF ACCOUNTS AND BAD DEBTS WRITE OFF**

1. The arrangement for the rendering of accounts for work done, goods supplied or services received and the information to be supplied to the Borough Finance Officer shall be in accordance with the Financial Management Handbook.
2. Directors shall ensure there are adequate procedures within their departments for collecting all income due to the Council for which they are responsible. Where necessary, they shall ensure that accounts are raised and the debt recorded in the Council's financial ledger.
3. The Borough Finance Officer shall be responsible for determining the Council's policy on granting of credit. Credit may only be offered in accordance with this policy.

4.

In accordance with the Accounts and Audit Regulations 2003 only the Section 151 Officer or a nominated member of his/her staff shall have the authority to approve the write off of unrecoverable or bad debts (including bankruptcies and companies in liquidation, receivership and dissolution). The following limits will apply:

Write off of debts up to £5,000	Service Group Accountant
Write off of debts above £5,000	Section 151 Officer