

# RECEIPT OF CASH AND CHEQUES AND SUBSEQUENT BANKING OF INCOME

## NOVEMBER / 2020

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Name of Policy:	Receipt of Cash and Cheques and subsequent banking of income
Date Issued:	November 2020
Date to be reviewed:	November 2022

<b>Policy Title:</b>	<b>Receipt of Cash and Cheques and subsequent banking of income</b>	
<b>Supersedes: (Please List)</b>	All previous versions of Receipt of cash and cheques and subsequent banking of income policies	
<b>Description of Amendment(s):</b>	Reformatting to new policy template/ rewording as necessary / review of impact analysis	
<b>This policy will impact on:</b>	All employees of the CCG, any staff who are seconded to the CCG, contract and agency staff and any other individual working on CCG premises including financial services (currently hosted by NHS East Riding CCG).	
<b>Policy Area:</b>	Finance	
<b>Version No:</b>	4.0	
<b>Author:</b>	Victoria Rimmington, Finance Manager	
<b>Effective Date:</b>	25 <sup>th</sup> November 2020	
<b>Review Date:</b>	25 <sup>th</sup> November 2022	
<b>Equality Impact Assessment Date:</b>	9 <sup>th</sup> October 2019	
<b>APPROVAL RECORD</b>		<b>Date:</b>
	Integrated Audit and Governance Committee	10 <sup>th</sup> March 2020
	Integrated Audit and Governance Committee	14 <sup>th</sup> November 2017
<b>Consultation:</b>	Integrated Audit and Governance Committee	15 <sup>th</sup> November 2016
	Integrated Audit and Governance Committee	10 <sup>th</sup> March 2020
	Integrated Audit and Governance Committee	14 <sup>th</sup> November 2017
	Integrated Audit and Governance Committee	15 <sup>th</sup> November 2016



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## **1. INTRODUCTION**

The CCG may very occasionally receive cash and cheques from individuals and other organisations they provide services to, therefore it is necessary to ensure that this money is safely receipted and accurately recorded in our financial reports.

## **2. SCOPE**

This policy applies to all employees of the CCG, any staff who are seconded to the CCG, contract and agency staff and any other individual working on CCG premises including financial services (currently hosted by NHS East Riding CCG).

This policy is available on the internet for all staff.

Guidance and support will be provided as and when required by the CCG finance team.

## **3. POLICY PURPOSE AND AIMS**

This policy is intended to inform employees and managers of the steps to take, and the controls in place to ensure that the receipt of money is recorded.

## **4. IMPACT ANALYSIS**

### **4.1 Equality**

The CCG is committed to:

- Eliminating discrimination and promoting equality and diversity in its policies, procedures and guidelines, and
- Designing and implementing services, policies and measures that meet the diverse needs of its population and workforce, ensuring that no individual or group is disadvantaged.

To ensure the above this policy has been Equality Impact Assessed (see Appendix 1)

### **4.2 Bribery Act 2010**

NHS Hull Clinical Commissioning Group has a responsibility to ensure that all staff are made aware of their duties and responsibilities arising from The Bribery Act 2010.

The Bribery Act 2010 makes it a criminal offence to bribe or be bribed by another

person by offering or requesting a financial or other advantage as a reward or incentive to perform a relevant function or activity improperly performed. The penalties for any breaches of the Act are potentially severe. There is no upper limit on the level of fines that can be imposed and an individual convicted of an offence can face a prison sentence of up to 10 years.

For further information see <http://www.justice.gov.uk/guidance/docs/bribery-act-2010-quick-start-guide.pdf>.

If you require assistance in determining the implications of the Bribery Act please contact the Local Counter Fraud Specialist on telephone number 01482 866800 or email at [nikki.cooper1@nhs.net](mailto:nikki.cooper1@nhs.net).

Due consideration has been given to the Bribery Act 2010 in the review of this policy document and no specific risks were identified.

## **5. NHS CONSTITUTION**

5.1 The CCG is committed to:

- The achievement of the principles, values, rights, pledges and responsibilities detailed in the NHS Constitution, and
- Ensuring they are taken account of in the production of its Policies Procedures and Guidelines

5.2 This policy supports the NHS Constitution by committing to use NHS resources responsibly and fairly and providing best value for taxpayer's money.

## **6. RESPONSIBILITIES**

### **6.1 Finance Team**

The finance team based at each CCG site are responsible for recording any cash or cheques received in and ensuring secure transfer to the financial services team.

### **6.2 Cashiers**

The cashiers, within the financial services team are responsible for checking the accurate coding of income and banking of the cheques within the CCG's accounts.

## **7. DETAILED GUIDELINES**

Where cash is not a substantial amount (e.g. no more than maximum petty cash float) this may be deposited into petty cash following guidelines of the Petty Cash policy for income.

When a cash or cheque payment is received at Hull CCG site, the transaction should be immediately recorded in a spreadsheet log that provides the following information:

- Date received
- Name of person/organisation making the payment
- Brief description of to what the payment relates - or invoice number
- Amount paid
- Payment method (cash/cheque)
- Financial code

The cash and cheques must be kept in a secure environment prior to banking and handled only by the person responsible. No one else should have access to them.

Without delay these cheques and cash should then be sent to Financial services team for banking, An email should be sent to the cashier stating how much has been sent, whether cash and/or cheque, and the financial code it needs assigning to.

Financial Services should respond to the email once received the cash/cheques for CCG records.

Any non-receipts should be dealt with under Losses and Special Payments Policy and/or Counter Fraud, Bribery and Corruption Policy where appropriate.

Financial Services are responsible for ensuring cash and cheques are banked each week at the designated bank using the paying in book provided. For security purposes a person paying in cash amounts over £200.00 should be accompanied by another member of staff. The paying in slip must agree with the ledger and the ledger is to be ruled off and dated when banking has taken place.

Requests for further paying in books should be made by the Financial Services cashier. A lead time of 4 weeks is required for ordering.

To comply with standard accounting practice all income should be banked in the month that it is received, this is particularly relevant at the financial year end (31st March each year).

## **8. MONITORING AND REVIEW**

Monitoring compliance with and effectiveness of this policy will be accomplished via the Internal Audit reviews of income administration processes.

This policy will be reviewed every two years, more frequently if necessary

**9. ASSOCIATED DOCUMENTATION**

Petty Cash Policy

Losses and Special Payments Policy

Counter Fraud, Bribery and Corruption Policy

APPENDIX 1

Please refer to the EIA Overview & Navigation Guidelines located in Y:\HULLCCG\Corporate Templates and Forms\Equality and Diversity Information before completing your EIA)

HR / Corporate Policy Equality Impact Analysis:	
<b>Policy / Project / Function:</b>	Receipt of Cash and cheques and subsequent banking of income
<b>Date of Analysis:</b>	26 <sup>th</sup> September 2019
<b>Completed by: (Name and Department)</b>	Victoria Rimmington, Finance Manager
<b>What are the aims and intended effects of this policy, project or function?</b>	This policy is intended to inform employees and managers of the steps to take, and the controls in place to ensure that the receipt of money is recorded.
<b>Are there any significant changes to previous policy likely to have an impact on staff / other stakeholder groups?</b>	No significant changes made
<b>Please list any other policies that are related to or referred to as part of this analysis</b>	Petty Cash Policy Losses and Special Payments Policy Counter Fraud, Bribery and Corruption Policy
<b>Who will the policy, project or function affect?</b>	All employees of the CCG, any staff who are seconded to the CCG, contract and agency staff and any other individual working on CCG premises including financial services (currently hosted by NHS East Riding CCG).
<b>What engagement / consultation has been done, or is planned for this policy and the equality impact assessment?</b>	IAGC
<b>Promoting Inclusivity and Hull CCG's Equality Objectives.</b>	This policy applies to all regardless of any protected characteristic.
How does the project, service or function contribute towards our aims of eliminating discrimination and promoting equality and diversity within our organisation?	This policy is available on the internet and is available in different formats and languages if necessary.

<p>How does the policy promote our equality objectives:</p> <ol style="list-style-type: none"> <li>1. Ensure patients and public have improved access to information and minimise communications barriers</li> <li>2. To ensure and provide evidence that equality is consciously considered in all commissioning activities and ownership of this is part of everyone's day-to-day job</li> <li>3. Recruit and maintain a well-supported, skilled workforce, which is representative of the population we serve</li> <li>4. Ensure the that NHS Hull Clinical Commissioning Group is welcoming and inclusive to people from all backgrounds and with a range of access needs</li> </ol>	
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Equality Data	
<p><b>Is any Equality Data available relating to the use or implementation of this policy, project or function?</b></p> <p>Equality data is internal or external information that may indicate how the activity being analysed can affect different groups of people who share the nine <i>Protected Characteristics</i> – referred to hereafter as '<i>Equality Groups</i>'.</p> <p>Examples of <i>Equality Data</i> include: (this list is not definitive)</p> <ol style="list-style-type: none"> <li>1: Recruitment data, e.g. applications compared to the population profile, application success rates</li> <li>2: Complaints by groups who share / represent protected characteristics</li> <li>4: Grievances or decisions upheld and dismissed by protected characteristic group</li> <li>5: Insight gained through engagement</li> </ol>	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>Where you have answered yes, please incorporate this data when performing the <i>Equality Impact Assessment Test</i> (the next section of this document). If you answered No, what information will you use to assess impact?</p> <p><b>Please note that due to the small number of staff employed by the CCG, data with returns small enough to identify individuals cannot be published. However, the data should still be analysed as part of the EIA process, and where it is possible to identify trends or issues, these should be recorded in the EIA.</b></p>

## Assessing Impact

Is this policy (or the implementation of this policy) likely to have a particular impact on any of the protected characteristic groups?

(Based on analysis of the data / insights gathered through engagement, or your knowledge of the substance of this policy)

Protected Characteristic:	No Impact:	Positive Impact:	Negative Impact:	Evidence of impact and, if applicable, justification where a <i>Genuine Determining Reason</i> <sup>1</sup> exists (see footnote below – seek further advice in this case)
<p>It is anticipated that these guidelines will have a positive impact as they support policy writers to complete meaningful EIAs, by providing this template and a range of potential issues to consider across the protected characteristics below. There may of course be other issues relevant to your policy, not listed below, and some of the issues listed below may not be relevant to your policy.</p>				
Gender	✓			This has been considered and has no impact. This policy applies to all regardless of gender.
Age	✓			This has been considered and has no impact. This policy applies to all regardless of age.
Race / ethnicity / nationality	✓			This has been considered and has no impact. This policy applies to all regardless of race, ethnicity or nationality
Disability	✓			This has been considered and has no impact. This policy applies to all regardless of disability
Religion or Belief	✓			This has been considered and has no impact. This policy applies to all regardless of religion or belief
Sexual Orientation	✓			This has been considered and has no impact. This policy applies to all

1. <sup>1</sup> The action is proportionate to the legitimate aims of the organisation (please seek further advice)

				regardless of religion or sexual orientation
<b>Pregnancy and Maternity</b>	✓			This has been considered and has no impact. This policy applies to all regardless of pregnancy and maternity
<b>Transgender / Gender reassignment</b>	✓			This has been considered and has no impact. This policy applies to all regardless of transgender or reassignments
<b>Marriage or civil partnership</b>	✓			This has been considered and has no impact. This policy applies to all regardless of marriage or civil partnerships

**Action Planning:**

**As a result of performing this analysis, what actions are proposed to remove or reduce any risks of adverse impact or strengthen the promotion of equality?**

Identified Risk:	Recommended Actions:	Responsible Lead:	Completion Date:	Review Date:

**Sign-off**

**All policy EIAs must be signed off by Mike Napier, Associate Director of Corporate Affairs**

**I agree / disagree with this assessment / action plan**

**If *disagree*, state action/s required, reasons and details of who is to carry them out with timescales:**



**Signed:**

**Date: 09.10.19**