



# Suppliers Guide – Good Invoicing Practice

## Information

In order to ensure that Bournemouth Borough Council process Invoices quickly and efficiently, we ask that suppliers follow the Good Invoicing Practices described below.

The below diagram is a template example of what the Council requires on every Invoice that is submitted by a supplier. Incorrectly submitted Invoices will be returned to suppliers. ***Please be aware that this is just a template. Suppliers can provide Invoices in their own formats but will just need to ensure that all of the information required (as shown in the diagram) is provided on the Invoice.*** However, if you did want to use this Invoice template, this can be accessed on the Council's website.

In particular suppliers need to ensure on an Invoice or Credit Note submitted to the Council that:

- It is clearly labelled whether it is an Invoice or a Credit Note being submitted
- A unique identifying number is provided for the Invoice or Credit Note
- An 'Invoice Date' is shown on the Invoice or Credit Note. Please be aware that the Council's Standard 30 day payment terms apply from the date a valid Invoice is received by the Council.
- Where a Purchase Order is issued for the supply, that this Purchase Order number is clearly displayed on the Invoice
- The staff member who you supplied is referenced on the Invoice. This is to ensure that the Invoice can be directed to the correct person to be processed. **(Please note that if an Invoice is submitted without either a Purchase Order number or a staff member name, it will be returned to you and not be processed for payment)**
- The descriptions of what has been supplied is clear and accurately reflects what you have delivered. Where a Purchase Order was raised, this should match the Purchase Order lines raised.
- A clear breakdown of the Invoice value is provided. Invoices that are calculated incorrectly will be returned and will not be processed. Please advise of any handling or freight charges. Ensure a clear VAT breakdown is provided on all Invoices to avoid delays. If there are items on your Invoice that have different levels of VAT applicable please ensure that this is clearly displayed. Include your VAT Registration Number on your Invoice where you have one.

*Please note, if you offer a discount if an Invoice is paid within an early specific timescale, you must ensure that you provide both VAT calculations and total amount calculations on the Invoice depending on whether the Invoice is paid within the discount timescale or after the timescale. The Invoice must also clearly state that "Following payment you must ensure you have only recovered the VAT amount actually paid".*

- If your company is Construction Industry Scheme (CIS) Registered, please ensure that you follow the additional guidance at the end of this document when submitting your invoices.

Invoices should, where possible, be e-mailed in PDF format to the Council's Creditors department ([creditors@bournemouth.gov.uk](mailto:creditors@bournemouth.gov.uk)). Alternatively, Invoices can be sent in the post to; Creditors, Town Hall E2, Town Hall, Bourne Avenue, Bournemouth BH2 6DY.

Please note, suppliers can submit electronic Invoices to the Council where a Purchase Order was raised. There is a guide on how to submit electronic invoice to the Council which can be found on the Council's website (<http://www.bournemouth.gov.uk/Business/SupplyingtheCouncil/Purchase2Pay.aspx>). By submitting electronic Invoices, it ensures that they are processed more efficiently and reduces your carbon footprint. You will also have the ability to track Invoice statuses and due dates through the system.

# Invoice Template

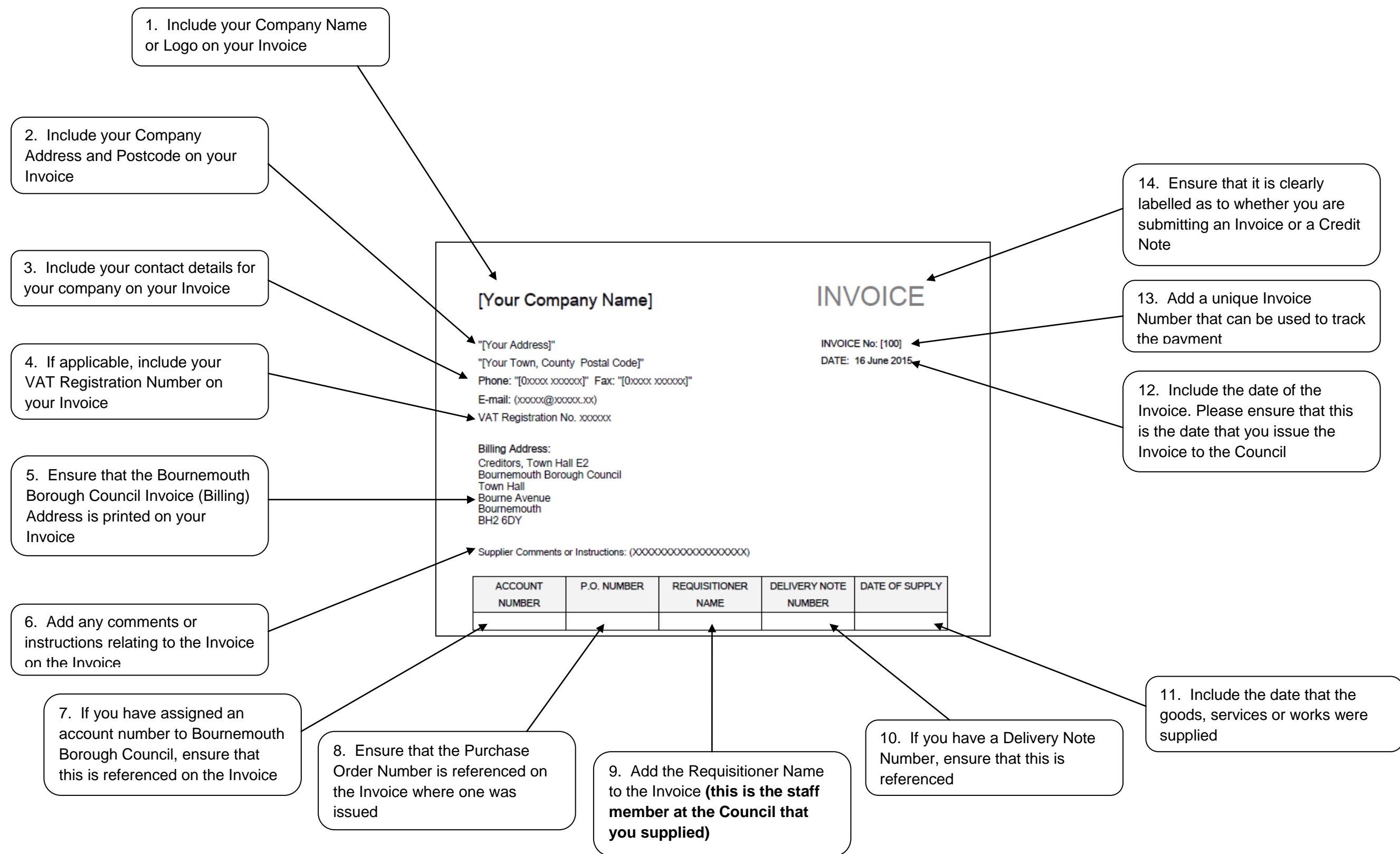
Where you do not have an Invoice template, the Council has provided a template that you can use to Invoice. This template covers everything that the Council requires in order to process your Invoice. If you wanted to use this template as your company does not have their own, this can be found on the Council's website (<http://www.bournemouth.gov.uk/Business/SupplyingtheCouncil/Purchase2Pay.aspx>)

The below image shows an example of the Invoice template completed.

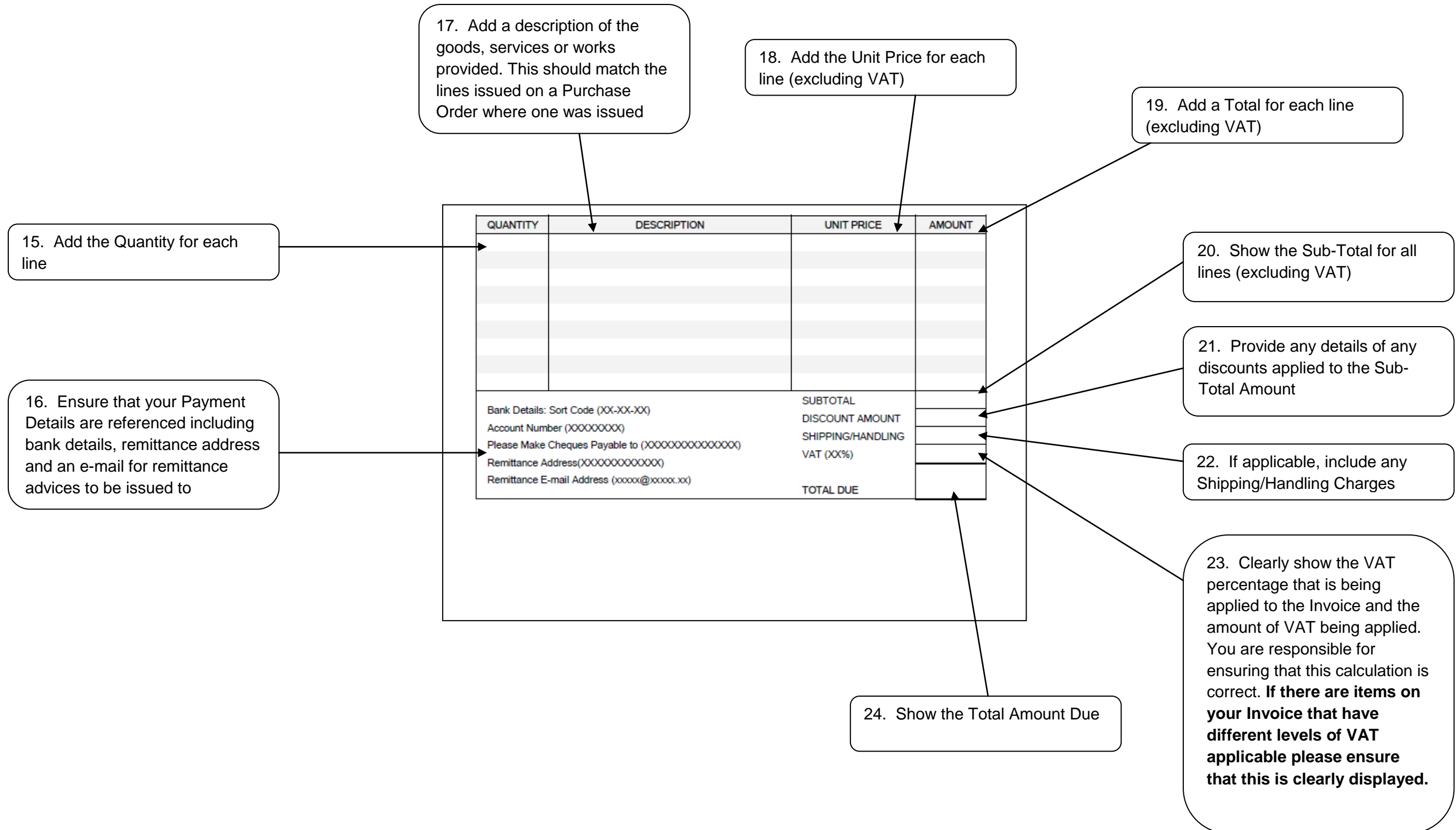
<b>TEST COMPANY LTD</b>	<b>INVOICE</b>																												
123 Fake Street Bournemouth, Dorset BH1 3BA, <b>Phone:</b> 01202 454883 <b>Fax:</b> 01202 453456 <b>E-mail:</b> <a href="mailto:accounts@testcompany.co.uk">accounts@testcompany.co.uk</a> VAT Registration No. GB 897 3452 26	<b>INVOICE No:</b> 36914 <b>DATE:</b> 30 June 2015																												
<b>Billing Address:</b> Creditors, Town Hall E2 Bournemouth Borough Council Town Hall Bourne Avenue Bournemouth BH2 6DY																													
<b>Supplier Comments or Instructions:</b> There is no cost for delivery																													
<table><tr><th>ACCOUNT NUMBER</th><th>P.O. NUMBER</th><th>REQUISITIONER NAME</th><th>DELIVERY NOTE NUMBER</th><th>DATE OF SUPPLY</th></tr><tr><td>027</td><td>51000001</td><td>John Smith</td><td>76251</td><td>28/06/2015</td></tr></table>	ACCOUNT NUMBER	P.O. NUMBER	REQUISITIONER NAME	DELIVERY NOTE NUMBER	DATE OF SUPPLY	027	51000001	John Smith	76251	28/06/2015																			
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Bank Details: Sort Code: 11-22-33 Account Number: 12345678 Please Make Cheques Payable to TEST COMPANY LTD Remittance Address: Accounts Team, 123 Fake Street, Bournemouth, Dorset BH1 3BA Remittance E-mail Address: <a href="mailto:accounts@testcompany.co.uk">accounts@testcompany.co.uk</a>	<table><tr><td>SUBTOTAL</td><td>£505.00</td></tr><tr><td>DISCOUNT AMOUNT</td><td>£0.00</td></tr><tr><td>SHIPPING/HANDLING</td><td>£0.00</td></tr><tr><td>VAT AMOUNT (20%)</td><td>£101.00</td></tr><tr><td><b>TOTAL DUE</b></td><td><b>£606.00</b></td></tr></table>	SUBTOTAL	£505.00	DISCOUNT AMOUNT	£0.00	SHIPPING/HANDLING	£0.00	VAT AMOUNT (20%)	£101.00	<b>TOTAL DUE</b>	<b>£606.00</b>																		
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# Using your Own Invoice Template (Part 1)

Where you are intending to Invoice the Council using your own template, please ensure that the below information is included on your Invoice. The invoice template has been split into two halves to make it easier to read.



# Using your Own Invoice Template (Part 2)



# CIS Registered Suppliers – Special Instructions

The Construction Industry Scheme (CIS) is applicable to all suppliers who undertake construction work for the Council.

Under the Construction Industry Scheme (CIS), the Council is required to deduct money from sub-contractors payments and pass it to HM Revenue and Customs (HMRC). The deductions count as advance payments towards the sub-contractor's Tax and National Insurance.

For more information on the Construction Industry Scheme (CIS) please see the government website <https://www.gov.uk/what-is-the-construction-industry-scheme>

**Suppliers that undertake construction work must ensure on any invoices sent to the Council that:**

1. All Labour charges relating to the construction work undertaken, and being invoiced, are clearly indicated on the invoice. Where possible, the Labour charges should be a separate line on the invoice.
2. Please ensure that your UTR Number and Company Registration Number is displayed on the invoice (where applicable)
3. If you are a sole trader, make sure that your name and National Insurance number are clearly displayed on the invoice
4. If you are already registered with the Construction Industry Scheme (CIS) please state on your invoice if you are 'CIS Net' or 'CIS Gross' registered. This will be verified by the Council.