

Charging for Services Toolkit

Introduction -

- [Cambridgeshire-speak](#)
- [The EBusiness Suite](#)

Intermediate

- [Cambridgeshire Account Codes](#)
- [The role of Revenues Section](#)
- [Unidentified Income](#)
- [Standing Orders and Direct Debits](#)

Advanced

- [Accounting coding](#)
- [Recodings and journals](#)
- [Hints and Tips](#)
- [VAT](#)
- [Project Billing](#)
- [Internal Billing](#)

INTRODUCTION	5
Cambridgeshire-speak	5
The integrated eBusiness Suite	7
How the Financial Modules Interact.....	8
INTERMEDIATE	8
What is the coding structure in Cambridgeshire?	8
Unidentified Income	10
Standing Orders and Direct Debit payments	11
ADVANCED.....	12
How do codes get generated?.....	12
Recoding and when to do journals.....	13
Project Billing	14
Internal Billing.....	15
BEFORE CHARGING	17
Is the charge you are considering within the law – is the council legally able to make a charge for providing the goods and services.....	18
How does making the charge assist in achieving your service targets?	18
Will you remit charges for certain groups / individuals?.....	19
How will you set the charge?	19
Where will you provide the service?	20
How will you collect the income?	20
Staffing issues: safety, additional workload	21
How will you ensure you make money?.....	22
How will you monitor bad debt?	23
How will you monitor customer satisfaction?	23
How will you ensure good cash flow?	23
How will you ensure you charge VAT correctly?	23
One-Off Charges.....	24

Asset Sales and Disposals of Goods	24
CASH INCOME	25
Bankings.....	25
Procedures prior to banking: good cash handling.....	25
Procedures relating to banking: staff safety.....	26
Completing the correct paperwork for the banking.....	27
Information used in these examples.....	27
1. Lodgement invoice and Post Office paying-in book	29
How to complete Post Office cheque envelope	31
2. Post Office paying- in book.....	32
3. Lodgement invoice and new style paying-in book	34
4. Old Style paying-in book.....	36
RAISING INVOICES	38
Who does what?.....	38
Tips for ensuring prompt income collection.....	38
USING THE ACCOUNTS RECEIVABLE MODULE OF THE EBUSINESS SUITE.....	39
Levels of access	39
Navigating through Accounts Receivable.....	39
Entering a standard Invoice	43
Header Information	44
Advice on Header Information	45
Completing the Tabs	50
Buttons – Detail Information	53
Saving and completing the invoice	57
Entering a Lodgement Invoice	58
Header Information:.....	58
Lodgement Number	58
Tabs.....	59
Detail Information.....	60
Hints and Tips.....	61
Customers.....	63
Setting up a new Customer Record.....	65
Adding a Contact to a Customer.....	68
Printing Invoices.....	68

Schema for Invoices.....	70
Invoice Queries	71
Enquiries in Accounts Receivable	72
Finding Transactions.....	72
Invoices for a customer – account details	73
Correspondence.....	75
Receipts Information.....	76
PROCESS	76
Aging.....	78
PROCESS	78
COLLECTIONS	78
DEBT MANAGEMENT	80
Importance of meeting debt KPI's	80
Debt Management Protocol and Write-off Procedures.....	81
Adjustments	89
Write-offs.....	89
Cancellations.....	89
Making a referral.....	90
Debt Reports	91
Discoverer	91
Logging on	92
Running the Report	93
Loading and reading the report.....	95
Aged Debt COA Report.....	96
Exporting Data to Microsoft Excel.....	98
Manipulating the data in Microsoft Excel	99
Trouble-Shooting.....	101
VAT.....	103
When to charge VAT.....	104
VAT on non-invoiced income	105

Introduction

Cambridgeshire-speak

The American company, **Oracle**, provide us with a software package, which is actually a number of linked modules, each with their own names, but which in Cambridgeshire all go under the heading of the “eBusiness Suite”. This software is very wide ranging, and covers HR, Property, Capital Projects, as well as General Ledger (budgeting and accounting), procurement and debt management.

In Cambridgeshire, we talk of the process of charging for the services we provide as the “debt management” process. This has four steps: Order Management, Invoicing, Debt Management and cash management.

Order Management is the only one of the four steps that does not take place on the eBusiness Suite. This term, in the private sector, is sometimes called Sales Order Processing, and essentially it means keeping track of the services and goods you have promised to provide. Some organisations have software to do this, and when they do sales orders are recognised in the general ledger as being demands or unfilled back orders. Cambridgeshire requires users to maintain their own lists and databases of sales / goods promised, occasionally using the Agency Charging System to do this.

Invoicing occurs through the eBusiness suite. There is a one-step process, which recognises the invoice produced as an actual immediately in the General Ledger. That means as soon as you raise the invoice, you look like you’ve got the money in the general ledger and in budgetary control reports. Where cash income which doesn’t relate to invoices is banked, a Lodgement invoice must be raised first by the team if they have access to the eBusiness Suite so that when the cash appears on the county’s bank statement, the cash office know who it belongs to and which accounting codes it should go to.

Debt Management is the activity that takes place to ensure that the invoices raised are actually paid. Sending out an invoice is a useless activity if it is never followed up. The eBusiness Suite supports this process by generating letters at an agreed point in the debt management cycle, (this letter production is called “dunning”). Customer Calls allows the Recovery team to record details of discussions and agreements made with customers.

Cash Management is the process whereby the bank statement is reconciled with the list of invoices outstanding to check which have been paid. This is handled by the Collections team. This may generate queries, which are referred to local admin staff to follow-up and confirm invoice details/codes for payments to be allocated correctly.

The **General Ledger** is the place in which all financial entries show, on accounting codes designed to describe the nature and ownership of the income. It also holds the approved budget for each line of income (set once in November each year for the following April-March), and a “profile” for each line of income showing how it is expected to fall over the financial year. The accounting periods always match real calendar months.

The general ledger shows information about both **actual** invoices raised and cash bankings made. Both are called “Actuals”. Accrued income would be income that we are due to receive, which we recognise when we provide the goods / services.

[Return to overview](#)

The integrated eBusiness Suite

In Cambridgeshire, debt management takes place within the umbrella of the eBusiness suite – a single, integrated system that controls and manages the whole process of collecting income for goods and services provided.

There are three key things to note about this system, which affect your experience of it as a user:

- a) It shows income when the invoice is issued
As soon as the invoice is completed in AR, it shows as an actual in the general ledger and shows on reports. This could be before it is printed and before the customer has received the invoice in the post.
The consequent receipt of money against the invoice is not recognised in the general ledger.
- b) The systems are linked together and managed centrally so errors follow through and require assistance to be undone. If an invoice is wrongly coded, it will create entries on the wrong code in the general ledger, so getting things right at the start is the key factor of good practice.
- c) Debt Management: the process of chasing outstanding invoices is done to centrally approved timescales
The dunning cycle (of sending out reminders and chasing debt) is controlled centrally and as a Budget Holder / administrator you are asked to work within that framework and contribute where possible, but you are not expected to chase the debt yourself. Your role is to keep agreeing and providing proof that the debt is accurate, due and recoverable.

This may mean that you work in a different way than in older accounting systems:

- Think about finance as something you get right once at the front-end, by spending time on it, and then let go. This means proper invoicing procedures.
- The role of each member of staff needs to be carefully considered as they have to have system access to perform any task in the debt management cycle, and have to be set-up right to do that.
- Reliance on paper is out – The aim is to be paper free and not introduce processes, which rely on the passing of one piece of paper from one person to another.
- Focus on debt management – get the invoice details correct and issue them promptly, follow up on reports sent to you.
- You can get information and carry out transactions wherever and whenever you have access to a CCC computer, so flexible working is a real possibility:
 - Issuing invoices when out of the office
 - The eBusiness Suite has more availability than previous systems (Day/Night), ensuring that the financial system need not be a constraint on flexibility of work patterns.

The Oracle eBusiness Suite is the prime financial record for the Authority and, as such, must record accurate information. In the future all reporting will be done directly from the eBusiness Suite. [Return to overview](#).

How the Financial Modules Interact

Example:

Monday – Day 1 – customer attends a training course.

Tuesday – Day 2 - JB needs to invoice a customer for a training course they attended the day before.

At 2pm JB goes into Accounts Receivable and enters all the correct information and completes the invoice. The customer is to be billed £32.50 and the income is to go to code WE93110-81000-000-0000-00-0000.

Wednesday – Day 3 - At 10am a process runs to pick up all invoices with the status “completed” in Accounts Receivable and post them into the General Ledger. At this stage, JB’s invoice appears in GL as income on code WE93110-81000-000-0000-00-00. A process runs to send a print file to the off-site printer. The invoice is printed that afternoon and sent by **first class** post that night.

Thursday – Day 4– the customer should receive the invoice. Payment terms can be defined per customer. Standard payment terms are 10 days.

Saturday – Day 14 – Customer posts a cheque to the cash office at Shire Hall.

Tuesday – Day 15 – Shire Hall cash office receive the cheque and applies it against the Invoice in AR.

Tuesday – Day 15 –If JB drills down into AR now they will see the invoice has been paid.

Intermediate

What is the coding structure in Cambridgeshire?

The Cambridgeshire accounting code comes in six segments, placed in descending order of use.

There are 25 characters in the code, as follows:-

Cost centre	Subjective	Objective	Project group	Balancing	Spare
WE93110	81000	000	0000	00	0000

Segment 1 - The Cost centre and sub cost centre

The Cost centre shows who has earned the money.

Segment 2 – The “subjective”

This is the part of the code describes what is being charged for

Segment 3 – The “objective”

This is used where the cost centre and subjective alone do not fully describe the overall reason for the income, i.e. where income could be received by an area team in Social Services (Department), for transport costs (subjective), for young persons (objective).

Segment 4 – The “Project Group”

Each capital and building project that the council embarks on has an individual project number, which is used in the Projects module, and is shared with the AR Module. In order to report on groups of projects and reconcile the Projects module with the General Ledger, income for projects is assigned a “project group” code in the general ledger.

Segment 5 and 6 – Balancing and Spare

These are not used and should be zero filled.

[Return to overview](#)

The role of Revenues Section

Revenues Section is split into 3 areas:

Collections

Allocating Cash Received to Invoices/Lodgements Raised. Applying funds received by the County council to Invoices raised or directly to budget codes.

To contact them email [Income Processing](#)

Recoveries

Providing debt recovery services to all areas of the council, contacting debtors to request payments, discuss and resolve disputes. Cancelling incorrect invoices, writing off unrecoverable debts and liaising with budget holders to confirm details, provide proof of debt in order to take further action. To contact them email [Debt Team](#)

Business Support

This team is available to you, as a user, to help improve your skills in the area of income processing and invoice management, in general training, telephone support or specific training / business process assistance at your desk.

They also set up the following reference information in Accounts Receivable, so if you spot an error or need a new item adding, you should contact them: [Receivables](#)

Business Support

- Salesperson (Linked to cost centres)

- Debt Types

- Payment terms

They test new Oracle software releases but also contribute suggestions for software and report improvements, so if you have a suggestion you should contact them with it.

[Return to overview](#)

Unidentified Income

The Income Processing Team often receive payments on the bank statement with insufficient information to enable them to allocate the funds to a budget code.

These items sit as unreconciled items on the bank statement until they can be found a home. This is known as being “in suspense”!

These payments are entered on a spreadsheet that is emailed weekly to specific contacts within CCC. If you would like this sent to you please contact [Income processing](#) who will add your details to their contact list.

If Income does not receive a response by Friday of the same week, the funds will go to the relevant directorate suspense account.

If a business / organisation / other local authority / central government have agreed to pay you money, and asked for our bank details or indicated that they will do it by bank transfer rather than cheque, you can help reduce the number of items that go into suspense, and ensure you receive all the income that is due to you by doing the following:

- Email [Income Processing](#) telling them:
 - The name of the debtor

- The amount (gross and net)
- The date range – i.e. end of April, when you expect to receive it
- A contact name at the company and a phone number
- The accounting code OR Invoice you would like the income to go to
- If you receive a remittance advice locally in your department from the debtor, scan it (or photocopy it) and send it to [Income Processing](#).

[Return to overview](#)

Standing Orders and Direct Debit payments

The eBusiness Suite Accounts Receivable module can accept payments by Standing Order and Direct Debit. From April 2005 Direct Debits will marketed strongly to a select number of repeat payers such as farm tenants, 2.5 care clients and residential care clients. Customers should not be giving their bank details to you; they should only be giving those details to the debt recovery team.

BACS Payments

There is a long-term project to accept BACS payments over the Internet for items such as reports, publications and other goods offered directly to the public. Watch out for news items relating to this in the future on the website.

[Return to overview](#)

Advanced

How do codes get generated?

The accounting code is something, which conforms to strict rules, so it is usually created from bits of other information in Oracle rather than entered by the user.

In AR, the code for an invoice line is created as follows:

Cost Centre and Objective come from the Salesperson chosen when the invoice is entered onto the eBusiness Suite. [See more about this](#)

The Subjective and Balancing segment need to be typed in manually. [See more about this.](#)

The Project group segment should NOT be populated – it should be left at 0000. Invoices relating to projects should be raised through the projects module and not on-line in AR, if at all possible.

If you find errors or inconsistencies in links between the Salesperson, Cost Centre and Objective, or the Line Item and the Subjective, please make them known to the following e/mail address: **Receivable Business Support**. It is not tenable in the longer-term to do journals in GL to move income to what you consider to be the “right” code, and also creates reconciling difficulties in matching the sub ledger information to the GL information.

[Return to overview](#)

Recoding and when to do journals

In general, in an integrated system like the eBusiness Suite, it is a **bad** idea to do journals in the general ledger if they relate to items that have originated in sub-ledgers (i.e. Accounts Receivable).

The reasons for this are:

- Loss of audit trail: the entry in the sub-ledger has been approved on a certain code if this code is then changed, the approval could be said to be removed, consistent recoding therefore questions the value of approvals;
- The value of reports from the sub-ledgers, which is why we enter such detail into them, is reduced, thus negating the point of having them;
- The sub ledgers and general ledger become irreconcilable. This can lead to a loss of overall financial control;
- Journals take time (a valuable resource): clearly therefore you need to make sure that the journal is adding value;

Journals for items originating in the Projects or Property modules **must always** be actioned in these modules. This will ensure that these modules remain accurate and ensure that financial control can be maintained.

Amendments can be actioned, but how the correction is undertaken will depend on where the item is in the system, for example:

- If a miscode is spotted the day an invoice (lodgement or debtor) is put on the system, it can be amended that day in Accounts Receivable or prior to 10 am the next morning.
- Any item, which has got as far as the General Ledger, usually 10am each day, that requires correction, must be corrected by general ledger. In these cases the entry will need to be cancelled and re-entered

The purpose of a subjective code is to describe **what** is being bought, at a reasonable level of detail sufficient to deliver internal management information and external reporting requirements. Subjective codes are not intended to describe **why** expenditure is being made: that is the role of the cost centre (and maybe the objective). If subjective codes, as they stand, do not allow you to adequately manage your budgets, talk to your financial adviser about using additional cost centres / the objective code as a means of making your financial reports more relevant without the use of journals.

Remember that Cambridgeshire set-up the eBusiness Suite coding, so almost every link between something you pick from a list and an account code that it generates can be changed. This doesn't mean to say it's quick or easy however.

[Return to overview](#)

Project Billing

The Projects module can be used to gather costs together, then bill them on internally or to an external customer, with or without on-cost.

It provides a good audit trail for charging, and can also provide useful management information showing which costs have been borne and will be recharged, so is of use to units relying on their trading activity to cover base costs.

It is a labour-intensive and specialised process, and the following overview is intended to allow potential users a glimpse of the detail of the process. **FURTHER INFORMATION ON THE USAGE OF THE PROJECTS MODULE CAN BE SOUGHT FROM THE EBUSINESS DEVELOPMENT PROJECT**

The set-up required is:

1. Set-up and charge costs to a Project which is of a type that can be billed
2. Define the customer(s) for the Project
3. Create agreement(s) for the Project (defines customer, nature of agreement, maximum to be charged etc)
4. Create funding for the Project, from one or more sources
5. Set a fees budget for the Project, equal to the total amount that will be invoiced

Each time an invoice is raised:

1. Enter an event to be billed for the amount required.
2. Run 3 separate jobs to draft then create the invoice
3. Approve and release a batch of invoices to AR
4. Run follow-up job to finalise invoices

[Return to overview](#)

Internal Billing

Internal charges should be made to the same standard and be accompanied wherever possible by the same information as charges made to external bodies. All such charges must be made on the eBusiness Suite in the approved manner and should not be issued otherwise.

Any local systems for issuing invoices for internal charges must be approved by the Head of Finance. All invoices issued on behalf of Cambridgeshire County Council whether they are issued by an agency or not should bear the council's headed notepaper and be in the same format as the standard Council invoice.

The approved methods are set out and compared below:

	Tracking on Accounts Receivable	Fixed notice period	Accuracy of coding	Drilldown from GL to more detail
Agency Charging System	Yes for external invoices, No for internal invoices	Yes – 30 days	Yes – codes are checked against active E-Biz codes	Yes where external, no for internal codes
Purchase made through SSP Catalogues	No, but tracking through SSP available to customer	?	Yes – codes are checked in real time	Yes – drilldown from GL to SSP
Pink internal invoice – carbon copies	No	No	No, code checked only when entered on system	No
Memo from department then journal	No	No	No, code checked only when entered on system	Some, via journal description

Where charges are made in relation to Service Level Agreements, the charges should be announced in line with the Service Level Agreement notice period.

When there are disputes relating to debts internal to the County Council, these shall be resolved by the Head of Finance and the Head of Legal Services, after the debt has been outstanding on the eBusiness Suite for more than six months or sooner if the query period covers a financial yearend.

In setting the budget for recharged budgets, the Budget Holder should take the same care that they would in relation to a budget, which was recovered by the use of external fees, e.g. interested parties are appropriately canvassed prior to fees and charges being changed.

In addition, they should ensure during the budget setting process that they take steps to communicate with those who will be recharged to ensure they are aware of the anticipated level of increase in charges.

The Budget Holders being recharged should be made aware of the basis being used: if the recharge is based on staff FTE then they should be made aware so that if they increase their FTE they can make adequate provision for the increase in recharge.

Budget Holders should also be made aware of how and when the count will be made: are charges varied according to FTE in the budget book, and if so which year's information informs which year's charges.

Recharges should be made wherever possible:

- More frequently than annually
- With a statement issued about the nature of the recharge, and information about the base data used in calculating the recharge.

[Return to overview](#)

Before Charging

Before you begin to sell goods and services, or recover costs for them, you will need to have considered and answered the following questions:

1. Is the charge you are considering within the law – is the council legally able to make a charge for providing the goods and services.
 - a. Trading within the margins
 - b. Competition with private sector providers
2. How does making the charge assist in achieving your service targets?
 - a. Competing with other public sector providers
 - b. Redirecting need – where will unmet need go?
3. Will you remit charges for certain groups / individuals
 - a. Setting a charging policy
4. How will you set the charge?
 - a. Cost plus what?
5. Where will you provide the service from?
 - a. Geographical fairness: equal access
6. How will you collect the income?
 - a. Payment before provision, or invoice post-event
 - b. Staffing issues: safety, additional workload
7. How will you ensure you make money?
 - a. Setting and keeping to budget
 - b. Setting up information systems
 - c. Considering use of management information / Projects module
8. How will you monitor bad debt?
9. How will you monitor customer satisfaction?
10. How will you ensure good cash flow?
11. How will you charge VAT as necessary?

Is the charge you are considering within the law – is the council legally able to make a charge for providing the goods and services.

The public sector is prevented from charging for some goods and services it provides by legislation. Other legislation proscribes services that can be offered, whether free at the point of use, or not. Both circumstances are sometimes described as “ultra vires”.

It is the responsibility of the Budget Holder to ensure that they check all relevant legislation, and seek legal advice, (in addition to any political approval process), before starting to charge for goods or services which they provide.

There are two particular concerns that need to be considered:

Trading within the margins:

Legislation in the 1980s constrained the public sector to trade only where they were able to do so using free capacity, which existed as a result of providing their basic services. This was known as “trading at the margins”. The Local Government Act 2003 did allow wider charging for discretionary services – if an authority can demonstrate the service contributes to the ‘well being’ of the community, and is part of their core business, they can charge for it at cost.

For example, a grounds maintenance DSO could use spare capacity to do gardening for elderly people. Further information and advice can be sought at

<http://www.local.odpm.gov.uk/guidprop.pdf>

Competition with private sector providers

The goals for economic development within a local authority can occasionally be at odds with the ability / desire of a local authority to maximise its income. Where the potential for competition with the private sector exists, the full ramifications of the competition should be considered and considered in the light of service targets for economic development before continuing.

[Return to list of concerns](#)

How does making the charge assist in achieving your service targets?

Whilst legal approval should be sought to ensure that the charges being considered are within the law, political will and existing service targets should also be in favour of the introduction of a charge prior to its implementation.

An example might be that if a service target is to improve attendance at a day centre supporting adults with learning difficulties, introducing a charge to cover the cost of paper and Internet usage might easily conflict with that goal. So, an attempt to recover £10s per annum might see a centre being under-utilised at the cost of £1000s per annum.

An impact analysis – a simple commonsense review of how users might react to charges being put in place – should be undertaken, seeking the views of both users and providers, and reviewing precedents, before a charge is considered.

Competing with other public sector providers

It is important to work with public sector providers already in the marketplace before entering it. There is little public benefit in two authorities providing services a few

miles apart, and both bearing the fixed costs of doing so and users rightly question the efficiency in the use of public monies of such an approach.

Redirecting need – where will unmet need go?

Occasionally, a charge is introduced to reduce the take-up of a service. Consideration should be taken of what will happen to the unmet need, and whether the user outcomes will be negative.

For example, failure to supply free general assistance to users can result in crisis situations arising, which could otherwise have been avoided. This may put pressure on emergency services, and worse, lead to negative outcomes for service users.

[Return to list of concerns](#)

Will you remit charges for certain groups / individuals?

In certain cases the Director of Service has the power to vary fees and charges and provide a remission. Budget Holders cannot decide to do this themselves, and Directors will usually take the advice of members in deciding on remissions policies. In order to ensure that service targets are met, it may be that some groups / individuals continue to be offered the service free at the point of use. Whilst this ensures access, it has been known for a long time that such “means-testing” is both expensive to administer, notably open to fraud, and still dissuades certain users (often the elderly) who consider this route inappropriate for them.

Setting a charging policy

If a charging policy is to be set, it needs to be clear, easy for users and staff to understand, well publicised, and have full political support.

[Return to list of concerns](#)

How will you set the charge?

Cost plus what?

A charge in the public sector is usually expected to take the form of cost plus, i.e. the charge should reflect the amount it costs to provide the service, plus an element of overhead; the element of profit is expected to be small and not to take advantage of the provider’s reputation or advantages such as size and access to assets.

The Council Financial Regulations state “Charges levied are to be based on the full recovery of costs, including equipment replacement, capital charges, accommodation, overhead apportionments and all investment needs. Surpluses should not be sought”

Setting the charge needs to take account of:

- Market conditions: what do others charge
- Expected inflation during the charging period
- Intention of charge: if it is to dissuade use, at what level are users dissuaded – some customer surveys may be needed prior to the introduction of the charge
- Expected take-up: whether 1 or 1000 are expected to want the service
- Cost to provide the service (see [How will you ensure you make money](#))

[Return to list of concerns](#)

Where will you provide the service?

Depending on where the service will be provided from, there are issues to resolve such as:

- Physical safety of staff
- Protection of assets (e.g. laptops, vehicles, etc)
- Protection of data / information – blocking access to conversations, written data, computer screens etc
- Health and Safety of users on site – signage, repair of buildings
- Disability Discrimination Act – ensuring access to those with disabilities

Geographical fairness: equal access

It is always worth remembering that decisions on where provision is based can dissuade or attract users: Fenland and Wisbech customers cannot always be expected to travel to South Cambridgeshire for service provision. The choice of site can also significantly affect the cost, as the cost of the site may be more in a highly populated area, and staff travel costs need to be considered.

[Return to list of concerns](#)

How will you collect the income?

How the income will be collected can affect your calculations in terms of how much the service will cost to provide.

Payment before provision, or invoice post-event

There are really only two choices: either the user must pay before the service is provided, and cleared funds checked before the service is provided, or they will be invoiced after the event.

It is not practical to raise invoices, which are themselves recovering less than £10. The Budget Holder will be charged £6.50 at 2004/05 prices per invoice raised to cover the costs of producing the invoice and Phase I recovery i.e. up to taking the invoice to court. By raising an invoice you are committing yourself to the additional costs and charges arising through the pursuit and recovery of debts using the Debt Recovery Process. That may include the use of a collection agency, or the costs of going to legal & Small Claims Court.

Businesses will usually require an invoice, and some services such as maintenance and repairs cannot be billed for in advance because the cost may not be known.

[Return to list of concerns](#)

Staffing issues: safety, additional workload

	Payment before	Invoices
Staff Safety	The presence of cash and cheques on site adds to the risk of break-in and theft. Staff taking cash can occasionally be subject to threat. Staff taking cash to the bank can be at risk of threat or attack.	Invoices offer a method of billing with no negative impact on staff safety.
Reconciliation	If cleared funds are to be checked prior to the service being provided (no point in taking a cheque if it bounces and you still provide the service), this is an additional element in the process. Cash banking also need to be reconciled to the receipt book	The usual monthly budgetary control check can identify missing invoices, but proper attention to coding at the point of raising the invoice can reduce problems.
Receipting	A receipt must be issued where cash and cheques are received.	No receipt required
Management Information	Cash and cheques offer little or no management information on-line in the eBusiness Suite.	The invoice itself is attached to a sales item, which can be viewed in AR.
Bad Debt	If cleared funds are checked prior to the service being provided there can be no bad debt	Invoicing, if not properly followed up by debt management action, can lead to bad debts, making a service unprofitable.
Operating remission of charges policies	It can be easier for a user to provide documentation at the point of paying for the services rather than in the post.	Before a "customer" is set-up the checks would need to be done, and as access to the user is limited this can be more difficult.
Separation of duties	Different people should ideally, do receipting, reconciling the bank statement and taking the money to the bank.	Different people should do checking that the budget is being met, and issuing invoices but generally invoicing reduces the opportunity for fraud and therefore reduces the need to have many different individuals involved in the process.

The Council's Financial Regulations state: "All Officers involved in cash handling have a duty to ensure that practice and procedures properly safeguard cash holdings in their possession, but not at any risk to their own person."

Written procedures need to be in place covering aspects of cash security:

- Use of locked cashboxes held in a safe or locked drawer or cabinet.
- Restricted access to the keys for the above
- Steps to take (regularity of banking) to ensure that the average cash or cheque total overnight is within the insured levels of cash and cheques for the site

If an invoice is required, the person requesting that the invoice is raised is required to have evidence that the service has been provided: If the debt were to go to Small Claims court, this would be needed. All such backing information should be kept and cross-referenced to the invoice number.

[Return to list of concerns](#)

How will you ensure you make money?

Introducing a charge in order to cover costs, and then making a loss, is of no great help to service targets.

Setting and keeping to budget

Before you set the budget you need to know:

- How much will 1 unit, 10 units, etc cost to provide?
 - Which costs are variable – a cost per unit
 - Which costs are fixed – a basic element of cost required just to provide the service at all
 - Which costs are stepped – go up every time the number of units exceeds X.
- How much of your overhead should you be looking to recover in the cost?
 - Which overheads to include – office equipment, finance unit charge, etc
 - What would be a good basis to recover the overhead – staff time, mileage used, etc
- How many units do you expect to provide, and when

More information can be found in the course on budget setting.

Setting up information systems

In order to ensure you know when you're making a loss or a profit, you need to set estimates, monitor the provision of the service, and monitor the income. Then you need to make sense of the raw data. This all takes time: to set-up, to make sure you're gathering all the data you need, to create as it's usually created by doing an additional process, and to make sense of it.

Considering use of management information / Projects module

A proper management information system can cost real money to implement, and is only worth it if there is a serious risk of losses if its not implemented.

The Projects module of the eBusiness Suite can be set up with assistance, to allow users to monitor staff time, direct cost, and income, on individual projects, and classify them into groups of projects. This should be considered as an option as it provides certain benefits in terms of long-term IT support and upgrades, but it is not a "free" service and requires the same thought as a management information system to set-up and properly maintain.

[Return to list of concerns](#)

How will you monitor bad debt?

It is sometimes appropriate to allow for an element of bad debt when setting the charge, particularly if provision to those likely to be a high risk of bad debt is within service targets. If a target of 4% bad debt is set, it needs to be monitored to ensure that the figure does not exceed that level, and if this occurs, either the charging policy, method of charging (cash / invoice) or bad debt goal needs to be changed as a result. Debt Management action is required even where bad debt is not expected:

The revenues section will continue to take debt recovery action even if the budget holder fails to respond to debt updates. Automatic recovery action is only held for a maximum of 28 days, when an invoice is disputed. This action will only be stopped if a promise of payment is made to the recovery team or budget holder. If originating departments do not respond to a dispute after 28 days the invoice is cancelled; the credit for the invoice will be reversed effectively debiting the department's budget.

[Return to list of concerns](#)

How will you monitor customer satisfaction?

Best practice is to ensure that customer satisfaction is monitored; it can also help in Best Value reviews, and can help inform the direction of service provision in the future.

[Return to list of concerns](#)

How will you ensure good cash flow?

Steps need to be taken in drawing up procedures to ensure that cash and cheques are banked quickly enough to ensure the Authority maximizes its ability to earn interest. This also supports the "cleared funds" check that should take place before goods / services are provided.

[Return to list of concerns](#)

How will you ensure you charge VAT correctly?

VAT is due on some of the services and goods, which the council provides. Failure to charge VAT when it is due is against the law.

Whoever is to be responsible for the coding up of the income, be it on a lodgement or on an invoice, should be properly trained and aware of which services attract VAT, and how to ensure that it is correctly identified on the invoice or lodgement.

[Return to list of concerns](#)

[Return to overview](#)

One-Off Charges

Circumstances occasionally arise that lead to the opportunity to recover some income. In this case, the Budget Holder must exercise their judgement and review the options for levying a charge, and choose between an upfront payment and issuing an invoice. However there are circumstances that arise infrequently but for which the council has made provision in its Financial Regulations.

Asset Sales and Disposals of Goods

An example of this might be selling off surplus equipment to staff (although DIT should be consulted when doing this with computers in order to ensure data protection considerations are met).

Contract Regulations should be consulted in relation to the disposal of goods, but the following is an extract from the current regulations (as at April 2004).

Disposals

Assets for disposal must be sent to public auction except where better value for money is likely to be obtained by inviting quotations / tenders. In the latter event, minimum requirements are:

<i>Total Value</i>	<i>Procedure</i>
Up to £100	One quotation
£100 to £10,000	Three written quotations
£10,000 to £75,000	Four written quotations
£75,000 and above	Invitation to tender to four candidates

Assets disposed should be updated in the inventory record on their sale.

The Director of Social Services has the specifically delegated ability to approve the disposal of assets belonging to deceased residents to relatives or other persons entitled to them after payment of proper claims on account of funeral expenses or sums due to the County Council and to wind up estates of relatives of children and young persons in care.

[Return to overview](#)

Cash Income

Bankings

This section relates to cash & cheques received at all establishments, which leads the establishment to make bankings themselves, either at a Post Office or a local branch of Barclays bank (Barclays are currently the county council's bankers).

Such cash & / cheques need to be paid into the bank, but that banking needs to be:

- Related back to invoices raised and receipts issued;
- Done without risk to staff safety;
- Referenced so that when it appears on the county council's bank statement it is obvious how it should be coded out, in order that the income appears on Budget Holder's reports in the right place.

The rest of this section deals with the procedures, which need to be in place to ensure that all of these conditions are met.

Procedures prior to banking: good cash handling

Good cash handling procedures are necessary to ensure that all cash, which should be banked, is actually banked. The procedures should at least be split in the following manner, but the more persons involved the better:

Admin 1	Admin 2	Budget Holder
Collecting or receiving money from members of the public and issuing a receipt		
Totalling receipts and preparing the appropriate banking paperwork		
Making the banking		
	Reviewing and reconciling receipt book to cash banked against transaction listing	
	Checking transaction listing to ensure correct coding according to paying-in slip	
		Authorisation of debt write offs / cancellations
	Custody of saleable stock and materials	
		Setting income budget targets

Where you are unable to apply adequate segregation of duties, the Internal Audit Team should be consulted.

[Return to overview](#)

Procedures relating to banking: staff safety

The Council Financial Regulations are quite clear that no member of staff is expected to put themselves in danger in order to protect council property, including cash and cheques. In order to minimise the risk to staff safety, the following commonsense procedures are suggested:

- Vary the route taken to bank
- Vary the time of day of banking, and day of the week
- Ensure the amount of cash / cheques being taken is as low as possible to reduce the desirability of theft

[Return to overview](#)

Completing the correct paperwork for the banking**Information used in these examples**

Cash and cheques in hand:

Cash

£10 x 1	£10 }	
£1 x 6	£6 }	£12 of this cash was in payment of invoice 10311925
50p x 1	£0.50	

Cheques

AB Fowler	£117.50 in payment of invoice 10342718
Mrs Moran	£10 from a teacher for adult meals

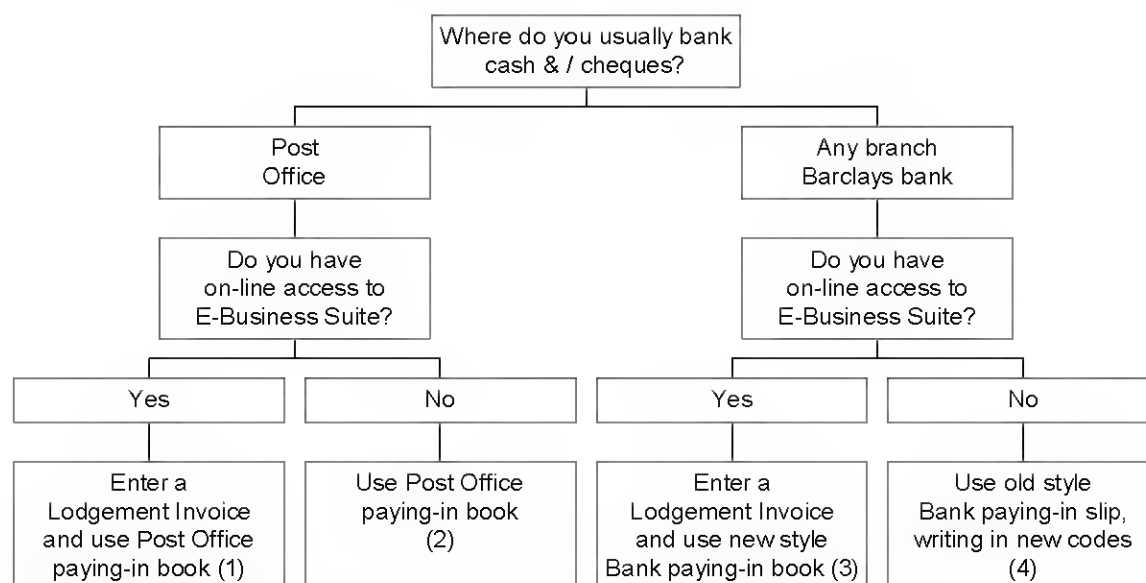
Step 1 – Reconcile cash in hand to receipt book

- Count the cash and make a note of the total and how it is made up (this will later need to be transferred to the bank paying-in slip)– put to one side an amount of cash equalling payments made for invoices issued.
- Count the cheques and make a note of the total – put to one side any cheques which are payments for invoices issued
- Rule off the receipt book at the point you are making the banking and use a calculator / spreadsheet / addlister to total the amount you should have received.
- Check that cash and cheques in hand matches total of receipts.

(NB follow all steps for route 1 before continuing with steps for route 2 with the cash and cheques set aside that relate to invoices raised).

Step 2 - Prepare the Banking paperwork

There are different routes for banking monies, depending on where bankings are usually made, and whether an establishment has access to eBusiness suite. If no one in your department has access to Accounts Receivables to enter a lodgement invoice you should follow Route 4 below, taking all the paperwork, cash and cheques in an envelope to the revenues section cash office.



Use the following instructions to complete the appropriate paperwork

1. [Lodgement invoice and Post Office paying-in book](#)
2. [Post Office paying- in book](#)
3. [Lodgement invoice and New style paying-in book](#)
4. [Old Style paying-in book](#)

1. Lodgement invoice and Post Office paying-in book

Where you enter a lodgement invoice you do not also need to fully code out all income on the coding slip, however you do need to write on the coding slip the invoice numbers of income collected for invoices that you are including in the banking.

- Do NOT enter coding for income for invoices, instead write the invoice number on
- Write the invoice numbers clearly
- If carbon paper does not provide clearly legible information on the bank copy, rewrite it in black pen

Process:

- a) Complete Post Office paying-in slip without entering information into the coding section of the slip
- b) Make banking that day
- c) *Within one working day* enter lodgement invoice onto eBusiness (if this is not possible, email income.processing@cambridgeshire.gov.uk and let them know when the actual lodgement invoice was entered and the reason for the delay).

The Lodgement invoice should be created for:

TOTAL BANKING

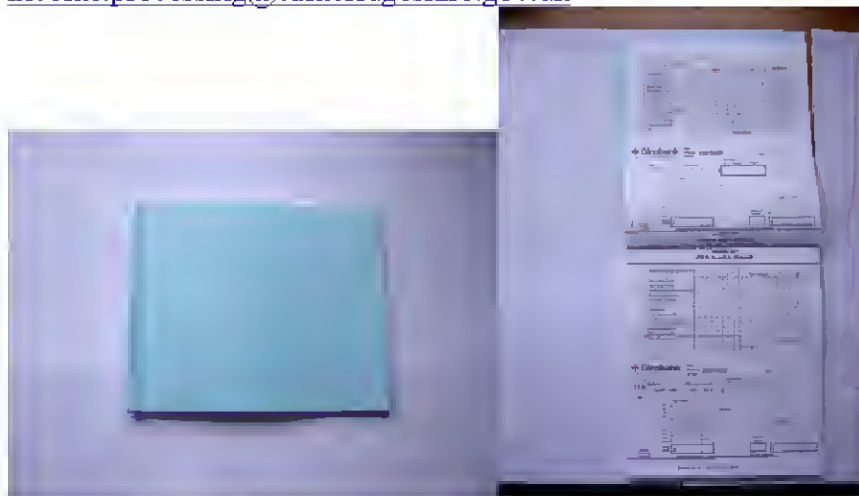
less AMOUNTS ATTRIBUTABLE TO INVOICES

this is true whether or not the amount of the lodgement invoice is represented by cash, cheques or mixed cash and cheques.

Creating a lodgement invoice

Paying-in book

Use the Post Office paying-in book with new eBusiness codes (if the book has old Walker codes in use before 2001, request a new book from income.processing@cambridgeshire.gov.uk



The Paying-in slip should be completed as follows:

FRONT:

How to complete Post Office cheque envelope

Girobank
Girobank plc, Booths Merseyside GFR 0AA

C

Please remember to:-

1. Remove all staples, pins and paper clips from the cheques.
2. Put your Girobank account number and branch reference number, if applicable, on the back of each cheque.
3. List and total the cheques.
4. Complete the front of the envelope.

Confirm that the value on the front of the envelope agrees with the entry on the deposit form.

CHEQUE ENVELOPE URGENT

	A				
Envelope Number	of	Reference Number			B
Name of Customer	CAMBRIDGESHIRE COUNTY COUNCIL				
Account Number	205 1818				
Number of Cheques	D	Value	£	E	

Note to counter officers: Associate with deposit document and relevant G6301 (MA) and forward to Girobank in daily despatch

Please include an addit of all items enclosed

F

- A. Complete as 1 of 1, or 2 of 3, etc
- B. Reference number e.g. GBXXXXXX from paying-in slip
- C. FOLLOW THESE INSTRUCTIONS.
In addition – write the paying-in slip reference - GBXXXXXX from paying-in slip – or the establishment’s cost centre on the back of each cheque.
- D. Total number of cheques in the envelope
- E. Total value of cheques
- F. Enclose a list of all the cheques in the envelope: a spreadsheet or add listed receipt is preferable.

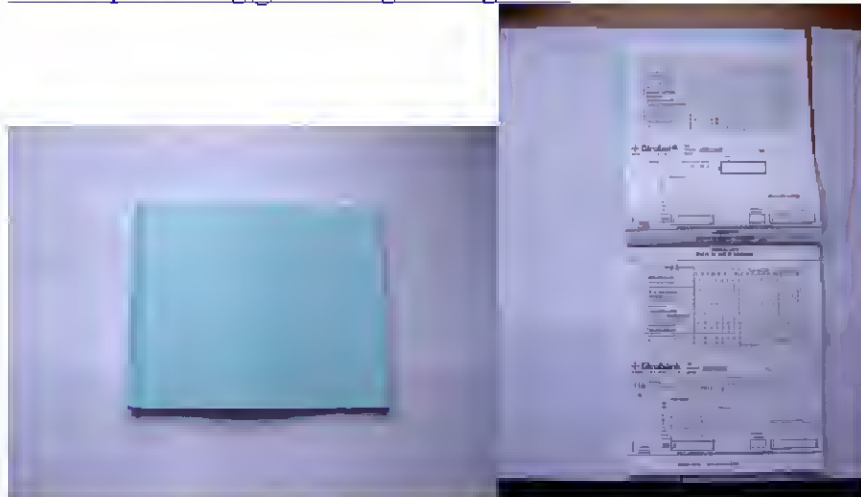
2. Post Office paying- in book

As you have no access to eBusiness, you need to fully code out all non-invoiced income on the coding slip and clearly show any invoice numbers being paid for.

- Do NOT enter coding for income for invoices, write the invoice number on
- Write the invoice numbers clearly
- If carbon paper does not provide clearly legible information on the bank copy, rewrite it in black pen

Paying-in book

Use the Post Office paying-in book with new eBusiness codes (if the book has old Walker codes in use before 2001, request a new book from income.processing@cambridgeshire.gov.uk)



3. Lodgement invoice and new style paying-in book

The new style paying-in book does not have space for coding, this is because when you enter a lodgement invoice you do not also need to fully code out all income on the coding slip. However you do need to clearly show which invoices are being paid by money in the banking.

- Write the invoice numbers clearly
- If carbon paper does not provide clearly legible information on the bank copy, rewrite it in black pen

Process:

- a) Complete paying-in slip
- b) Make banking that day
- c) *Within one working day* enter lodgement invoice onto eBusiness (if this is not possible, email income.processing@cambridgeshire.gov.uk and let them know when the actual lodgement invoice was entered and the reason for the delay).

The Lodgement invoice should be created for:

TOTAL BANKING

less AMOUNTS ATTRIBUTABLE TO INVOICES

this is true whether or not the amount of the lodgement invoice is represented by cash, cheques or mixed cash and cheques.

Creating a lodgement invoice

Paying-in book

The book is purple and has landscape pages:



Making a banking – New paying-in slip – EBusiness users

The Paying-in slip should be completed as follows:

FRONT (Bank Copy should be written on, and carbon through to 1st counterfoil)

ABC bank giro credit
BANK COPY

Date **A** 28/02/05
Cashier's stamp
Paid in by VR Penon
Barclays 22/01/2003

Automated Bulk Credit Clearing
Account
CAMBRIDGESHIRE COUNTY COUNCIL
[Redacted] **B**
20-17-19

Notes £50		
£20		
£10	10	00
£5		
Coins £2		
£1	6	00
Silver		50
Bronze		
Total Cash *	16	50
Total Chqs +	127	50
£	144	00

Branch No: 25-92-01 Account No: 50210463 Trans. Code: 78

D → **|| 3 2 5 5 3 ||** 25 92 01 50 21 04 63 78

- Notes
- A Date of banking and signature of person making the banking
 - B Note Establishment name here
 - C Number of cheques
 - D Reference to be used on Lodgement invoice
 - E Breakdown of cash
 - F Total cheques £
 - G Total amount to be banked

BACK (1st counterfoil should be written on, and carbon through to bank copy – check legibility and if in doubt go over in black pen)

Details of cheques

Please keep a separate record of the detail of all cheques paid into your account. Cheques paid into your account require time to be cleared.

The Bank reserves the right not to make any payments from your account against uncleared funds.

Total cheques, etc.

I

INV	£117.50	10342715	cheque
INV	£12.00	10311925	cash

H

Cheques, etc.
AS FOWLER
MAS MORAN

£	117	50
P	10	00

- H** Make a list of cheques if there is room to do so. Use the format suggested by the form
- I** IMPORTANT: the processes undertaken by the bank result in linotype blocking out the area marked so it is important to note invoice details where shown in this example. You should show the invoice number and the amount of your banking which refers.

4. Old Style paying-in book

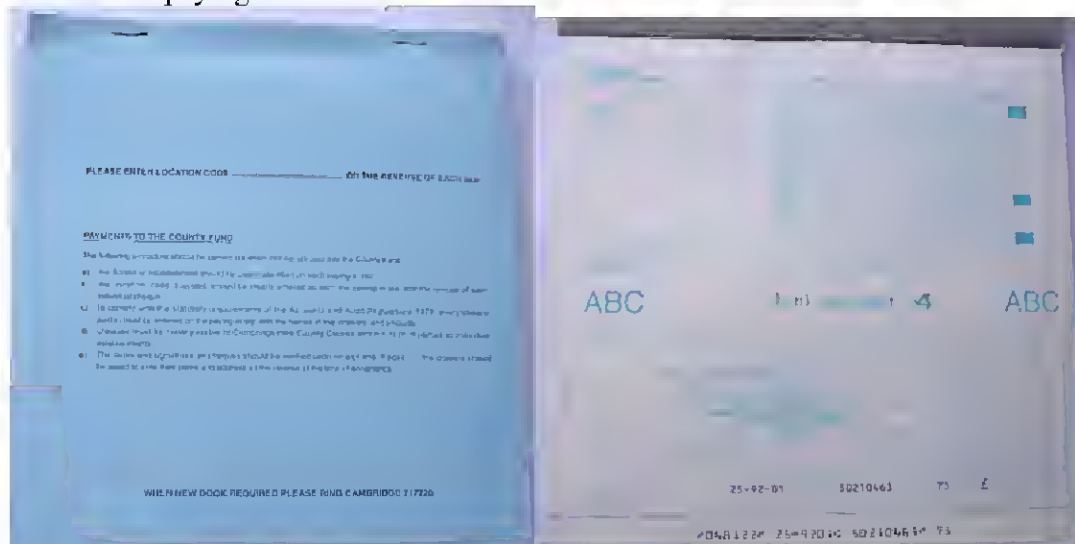
The paying-in book layout is complex and costly to replace so even in the foreseeable future it is likely that some non eBusiness users will have to continue to use an old layout where they bank at a branch of Barclays rather than the Post Office.

As you have no access to eBusiness, you need to fully code out all non-invoiced income on the coding slip and clearly show the invoice numbers being paid for.

- Do NOT enter coding for income for invoices, write the invoice number on
- Write the invoice numbers clearly
- Carbon paper will not provide legible information so use a black biro pen on both copies

Paying-in book

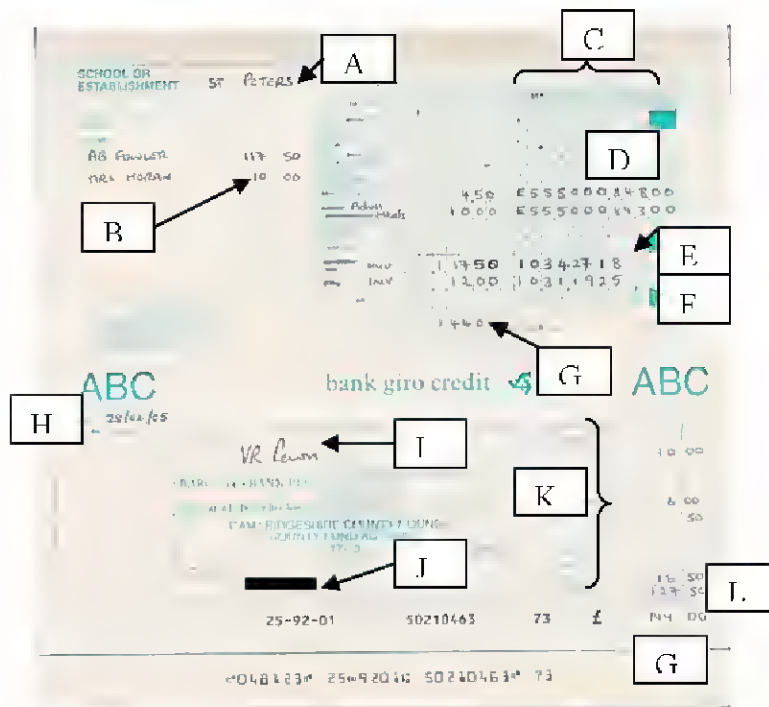
Use the old paying-in book that shows old Walker codes in use before 2001.



Making a banking – Old Style paying-in book – Non EBusiness users

The Paying-in slip should be completed as follows:

FRONT :



C This section contains old, wrong, codes, instead of using columns 29-40 as SMM, DDDD, LLL, VV use them as CCCCCC, SSSSS where C = cost centre and S = subjective code. Do not use column 28.

D This is where the new eBusiness codes should be clearly written (particularly on bank copy) in black biro

E Use any line to show invoices, using columns 29-37 for the invoice number.

F If required overwrite the VAT code as ZA800000 Z3013

G Total of banking

H Date of banking

I Signatory of person taking income to bank

J See A

K Breakdown of cash banking

L Total of cheques

Notes

A Name of Establishment

B List of cheques included in the banking

BACK: This should be an exact copy of the front!



Raising invoices

Who does what?

To ensure against the risks of fraud and theft, the person raising the invoice should not be responsible for reconciling the monthly transaction listing against the list of invoices raised.

Tips for ensuring prompt income collection

1. Ensure that the invoice clearly states what it is for, and the period it covers. Customers will query invoices, which do not clearly state the nature of the debt.
 - Use the Comments field when setting up the invoice to tell the customer the nature of the debt and the period the invoice covers.
 - Use the Description field under each line item to state clearly the details of the debt: who provided the service, when, at what unit rate.
 - Use the [Invoice Transaction Flex field](#) to let the customer know who in your department they should contact in case of query.
2. Raise the invoice as quickly as possible after the debt has arisen: the older the debt the less likely the customer is to pay. And some customers get concerned for their own housekeeping when they aren't billed promptly.

Do not allow backlogs to arise, Old debts are difficult to chase: the person may have moved or died, or forgotten the debt.

3. Pick the right customer in Accounts Receivable
Re-use customer details as a first choice: don't always set-up a new customer. The postcode field is the best and most successful way of searching for an existing customer, particularly if you are unsure how a name has been entered.
4. Make sure the customer details on Accounts Receivable are as accurate as possible and let [Debt Team](#) know as soon as a customer's address, telephone number or status changes.
5. Enter the name and details of the person who knows most about the debt in the [Invoice Transaction Flex field](#) so that the Debt Team can contact the right person quickly in the event of a query about the debt.
6. Keep all paperwork for (individual or cumulative) debts of over >£50.00 in an organised fashion.

Make sure you have sufficient evidence at all times to prove that a debt has arisen, and that the customer either agreed / requested the goods / services or has had them provided on a statutory basis. Such evidence might contain signed contracts, letters of agreement, police / other third party witness statements of the circumstances leading to the debt arising.

7. Ensure that as far as possible you raise an invoice for the correct amount to begin with.

Do NOT raise invoices which are knowingly inaccurate / likely to be unpaid: for example sending a partner organisation a bill for £5,000 without any real grounds or proof that they will pay. Debts such as these could be agreed by letter / memo beforehand and then that evidence referenced in the invoice.

Using the Accounts Receivable module of the eBusiness Suite

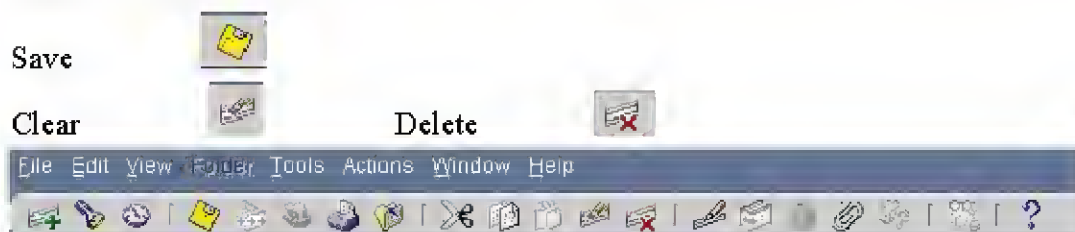
Levels of access

You will either have the responsibility “CCC Receivables Enquiry” or “CCC Receivables Business User”: it is only this latter responsibility, which will allow you to enter invoices, lodgements and customers. To obtain access you need to submit a user request to Bus Systems & contact Receivables Support to arrange training. Access to ‘CCC Receivables Business User will not be given until training has been completed.

Navigating through Accounts Receivable

Toolbar and Icons

There is a toolbar and a row of icons at the top of every screen. The icons you may need to use are:



Screen division

As there is a lot of information to enter, the screens themselves may be further separated into:

- Header area
- Tabs, with detailed information on
- Buttons



Transactions (CAMB OUY) [New]

Number		Date	08-MAR-2005	<input type="checkbox"/> Complete
Reference		Currency	GBP	Transaction
Source	Sundry Debtors	Class	Invoice	
Type	Invoice	GL Date	08-MAR-2005	

Main More Remit To, Sales Paying Customer Notes Commitment Reference Information

	Ship To	Bill To
Name		
Number		
Location		
Address		
Contact		
Terms	Immediate(5)	Commitment
Due Date	13-MAR-2005	Salesperson

Tax	Distributions	Sales Credits	Balances
Incomplete	Freight	Credit Installments	Line Items

Header

Tabs (e.g. Main, More etc) and Detail on each tab

Buttons, to drill to other information linked to the main record

Information division

Screens come at two levels: main record and associated detailed information:

- Transaction / Invoice is the main record
- Distributions (coding), and Lines are detailed information relating to that main record

Explaining the terms used

Some of the terminology is unfamiliar and some is simply unused:

Main tab

Currency	This will automatically default to GBP.
Ship To	Not currently used
Bill To	This is the Billing Address
Invoice Transaction Flex field	there is a small white box to the top right that says "Transaction": key information is entered here and this is one of the very few customisations for Cambridgeshire.

More Tab

Purchase Order No. and Comments are the only two fields on this Tab, which should be changed or completed in any way by general users.

Paying Customer Tab

Paying Customer This is the name of the company / person who is expected to actually pay the debt: Debt Team may amend this if necessary

Remit To Tab

Remit To	This is the address for customers to send payment to, which is always Revenues Section. No entry necessary
Territory	In a company this might separate salespersons' territories to measure their performance. It is not used at CCC.

Notes Tab

Notes This area is not being used at present.

Buttons

Line Items	The detail of the invoice is shown under this button: the lines, quantities, and amounts.
Complete	This shows the status of the Invoice. If showing Complete, clicking on the button will complete the Invoice. If showing Incomplete, clicking on the button will Incomplete the Invoice. This is relevant prior to the GL being run each morning.
Tax	This relates to VAT chargeable on the invoice
Distributions	This shows the accounting codes that the invoice will be credited to in General Ledger

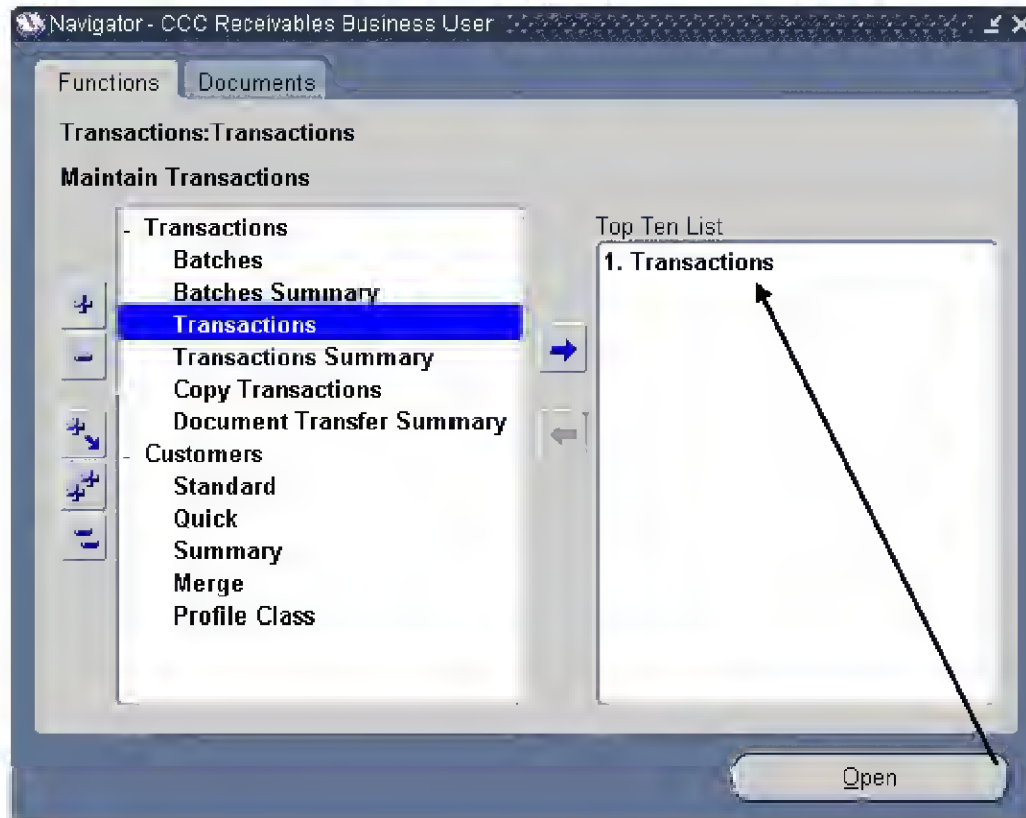
Balances This shows the amount due/paid on a particular Invoice.

These are probably the only buttons you will use. Sales Credits and Freight are private sector oriented, whilst Credit Installments information is provided in greater detail by other [enquiries in Accounts Receivable](#).

Entering a standard Invoice

From the main menu, select responsibility CCC Receivables Business User.

This will then display the following main menu screen:



To start a new invoice double-clicks with the mouse on the Transactions, Transactions option (selected in the screen above).



Tip 1 if the screen only displays Transactions and Customers, use the double plus icon on the left to expand all menu branches and see the screen as it appears above.

This is the first screen you should see when entering a new invoice. It will bring through only today's date, and the Currency of GBP.

Header Information

The first fields to complete are those in the Header area.

1. As you are not entering a Lodgement invoice, leave the **Number** field blank and continue (this allows the system to determine the invoice number for itself).
2. Click into the white Transaction box and the following popup screen appears:

This is the **Invoice Transaction Flex field**. You need to complete the screens as follows

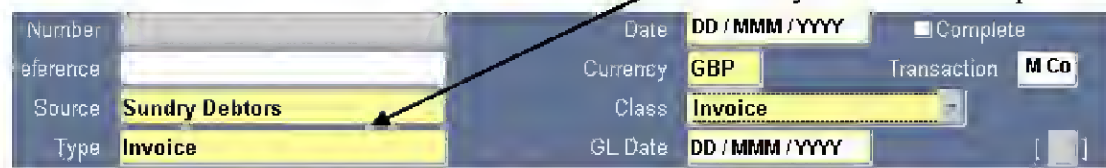
Contact Name The person who knows most about the debt / holds the file / has the customer contact

Contact Number The telephone number or numbers (if a mobile user) of the contact

Debt Type Select the Debt Type that most accurately matches the debt you are raising. [More advice on debt types](#)

3. The easiest way to populate these fields is to put the mouse in the **Source** field and type “Sun” then press the Tab key. This will automatically enter “Invoice” in the **Class** field and “Invoice” in the **Type** field

The screen should look like this: DD / MM / YYYY are today / in current GL period



The screenshot shows a software interface for entering invoice details. The fields are arranged in two columns. The left column contains: Number (empty), Reference (empty), Source (Sundry Debtors), and Type (Invoice). The right column contains: Date (DD / MMM / YYYY), Currency (GBP), Class (Invoice), and GL Date (DD / MMM / YYYY). There are also checkboxes for Complete and Transaction (M Co).

Advice on Header Information

Invoice Dates

The date that will be associated with the invoice is the date you started entering details. Invoices should be completed on the day of entry. Making sure you have all the details to hand will assist in entering the invoice correctly and on time. Business Support Development Officer run a weekly incomplete invoice report and will contact staff to confirm completion.

Debt Types

Debt types are used to separate our debt when reporting internally, for example to members, on the amount and number of outstanding debts and where they fall within the council. They also affect dunning (reminder letter) policies; choosing the wrong type of debt can lead to an inappropriate reminder follow up policy for your invoice. The following is intended to help you pick the right debt type.

Always select a debt type within your own service directorate, even if one in another service area seems to more completely describe the nature of the debt.

		ECS
BR		Registration
CA		Transport (social services)
CIRN		Cambridge City RNCC
CITY		City Team OP/PD
CM		Meals
CU		Lodgements (ECS)
DJ		Trading Standards
ECAT		E Cambs OP/PD
ECRN		East Cambs RNCC
EH		Heritage
ET		Overpayment/Repayment of FE Awards
FC		Archeology
FENL		Fenland OP/PD
FERN		Fenland RNCC
GC		Overpaid Salaries (ECS)
GD		Waste Management
GH		Street Lighting
GL		Environment Regulation Directorate
GM		Highways - Central
GN		Highways - North
GO		Highways - East
GP		Highways - West
GQ		Highways - South
GR		Streetworks Team
GS		Section 74
GT		The Sustainable Infrastructure Directorate
HA		City OP/PD
HB		S Cambs OP/PD
HC		E Cambs OP/PD
HD		Fenland OP/PD
HE		Hunts OP/PD
HF		S Cambs LDIS
HG		Hunts LDIS
HH		Homecare
HI		Fenland LDIS
HJ		Fenland Phys Dis

HK	Hunts Phys Dis
HL	S Cambs Phys Dis
HM	North Mental Health
HN	South Mental Health
HO	City EMI
HP	S Cambs EMI
HQ	E Cambs EMI
HR	Fenland EMI
HS	Hunts EMI
HT	Excelcare Old Debt
HUNT	Hunts OP/PD
HURN	Hunts RNCC
KA	Director of adult services
KB	Disability Services - Service Development
KC	Contracts/Grants Unit
KD	Asylum Seekers
KE	OT/ICES
KF	Carers Centres
KG	Emergency Duty Team
KH	Supporting People
KJ	Home to School Transport
KL	Director of Community Learning % Development
LA	Hire of Library Facilities
LB	Library Publications
LC	Libraries Misc
LL	Unreturned Library Items.
RA	Residential Accomodation
RD	South PCT Excelcare
RE	Hunts PCT Excelcare
RF	East & Fenland PCT Excelcare
RG	City PCT Excelcare
SCAM	S Cambs OP/PD
SCRN	South Cambs RNCC

		CYPS
BP		Community Safety
CIMA		CIMA
CV		ACPC
EL		Schools/Colleges Hire
EP		Schools/Colleges Misc
EX		Schools/Colleges Meals
EY		Lodgements (CYPS)
JA		Planning & Development
JC		Professional Centre Service
JD		Schools Financing
JE		Director of Learning
JF		Education ICT Service
JG		Schools Library Service
JH		Director of Inclusion
JJ		AD Education
JK		Grafham Water Centre
JL		Quality Assurance
JM		CEES
JN		Burwell House
JP		Director Of Education
JR		Accomodation & Family Support
JS		Family & Young People Support
JT		16+/Leaving Care
JU		Fostering & Adoption
JV		Child Protection & Review Team
JW		Childrens Disability Service
LM		County Manager - Assessment & Care Management
LN		City C&F Team
LP		South Health C&F Team
LR		South Cambs C&F Team
LS		North Fenland C&F Team
LT		St Neots C&F Team
LV		S Fenland & East Cambs C&F Team
LW		North West C&F Team
LX		Commissioning and Service Development Team.
NA		CCS Cleaning
TA		Groomfields

YA	CCS Catering
----	--------------

	OCS
AA	Internal Trading
AB	P.I.R Rents
BA	Legal
BB	Research Group
BE	Recharges
BG	Information Technology
BI	OCS - Lodgements
BJ	Property & Asset Management
BK	Human Resources
BM	Finance & Performance
BN	Overpaid Salaries (OCS)
BO	Court Fees (OCS)
BQ	Business Support & Development
BS	Chief Executives
BU	County Farms - Non Rents
BW	Governance
BX	Corporate Items
CE	Joint Finance
CF	County Farms
FB	Insurance
GJ	Lease Cars
XA	Pension - Transfer of Pensions
XB	Super Annuation Transfer
ZA	Items Paid in Error
ZB	Repayment of Salaries
ZC	Car Loans
ZZ	Project Invoices

Completing the Tabs

Having completed the Header information, you now move onto entering more detail about the invoice and the customer.

Main Tab

The screenshot shows a software interface with several tabs: Main, More, Remit To, Sales, Paying Customer, Notes, Commitment, and Reference Information. The 'Main' tab is active. On the left, the 'Ship To' section contains input fields for Name, Number, Location, Address, and Contact. On the right, the 'Bill To' section features a search field labeled 'A' and a list of results labeled 'B'. Below these sections are fields for Terms, Due Date, Commitment, and Salesperson. Two arrows originate from the text below: one points to the search field 'A' and the other points to the list of results 'B'.

Bill To

If you know the Customer Number of the Customer you are Invoicing, type it into the field "B" above. You should have found the customer number by searching in Customers Quick.

To select an address for this Customer, click on the search button (🔍) in the Location field under the Bill To section. If there is more than one address a list will appear here. If nothing happens, there is a single bill to address will appear in the fields below

Invoice Terms

Invoice terms should default in from the customer record. They will normally be Immediate, which gives the client 10 days to remitted payment. This will then update the Due Date field, which will show as today's date plus 10, including non-working days. This term is not always realistic; you can enter a different term by entering a % mark into this field and selecting return. A more realistic payment term would be 30

days net. These are the only terms that should be used. If you feel that a different term should be used please contact the Debt team.

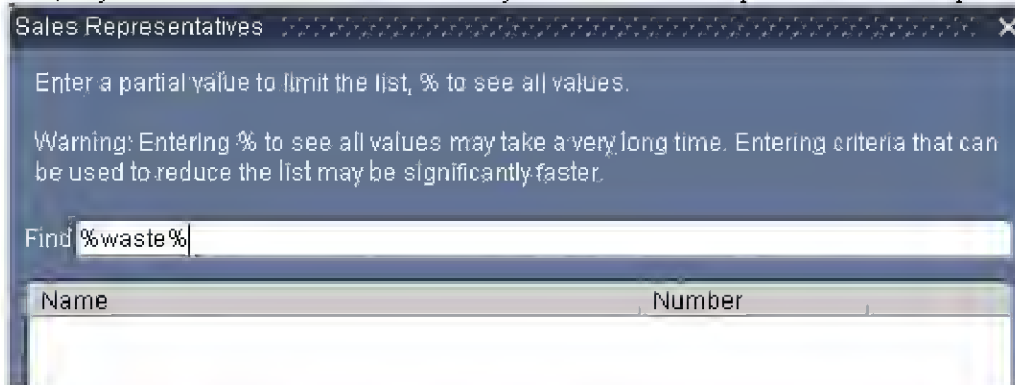
Salesperson

This information supports the coding of line items, by suggesting cost centre, objective, project and spare codes, but also helps track invoices by department. You should use the Salesperson reference of the department for which the invoice is being raised rather than your own. [More Advice on Salespersons.](#)

Advice on Salespersons

When entering the salesperson for an invoice, the quickest way to do this is to type the details of your main Cost Centre. If there is a match, this will enter the Salesperson and move you onto the More tab.

OR, if you don't know the cost centre you can search on part of the description:



Sales Representatives

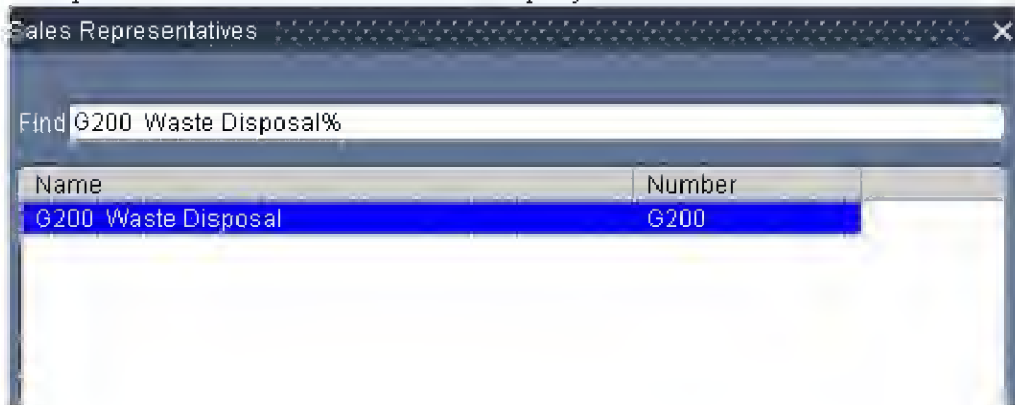
Enter a partial value to limit the list, % to see all values.

Warning: Entering % to see all values may take a very long time. Entering criteria that can be used to reduce the list may be significantly faster.

Find %waste%

Name	Number
------	--------

And press Enter / Click Find to run the query:



Sales Representatives

Find G200 Waste Disposal%

Name	Number
G200 Waste Disposal	G200

If you require a change to Salespersons:

- o End-dating one
- o Adding a new one
- o Changing a description

Then please e/mail the Business Support officers at: [Receivables Business Support](#)

More Tab

Once you have completed Salesperson, you may automatically be forwarded to the More Tab. If this does not happen use the mouse to select the More Tab.

The screenshot shows a software interface with the 'More' tab selected. The interface is divided into two main sections. The left section contains a list of fields with dropdown menus or text boxes: Invoicing Rule, Print Option (set to 'Print'), Default Tax (set to 'Standard'), Status (set to 'Open'), Finance Charges (set to 'If Appropriate'), Cross Reference, Original Transaction, Agreement, Dispute Amount, Special Instructions, and Comments. The right section contains fields for Document Number, Print Date, a 'Purchase Order' section with sub-fields for Number, Revision, and Date, and Dispute Date.

Purchase Order Number

This field shows on the face of the [printed invoice](#).

Therefore it is a useful field to use to convey information to your customers using a real purchase order number that they may have placed with you.

The field is free text and can accept letters and numbers up to a maximum of the field size on the screen.

Comments

This field can take a maximum of 70 characters. You should aim to distinguish between invoices here for the customer's benefit. For example, if the customer is frequently invoiced for rent, it may help to use the fields that appear on the invoice as follows:

Comments	Period of rental – Rent for summer term 2005 (11/04 to 15/07)
Line items	Rental of classroom 12, 5-8pm Mondays. 12 weeks at £8 per week, £96.



Tip 2 Completing the fields this way makes it easier to use the Copy Transaction function to ensure efficient use of the system. Then only the Comments field has to be changed and the quantity of the line item checked and amended.

Buttons – Detail Information

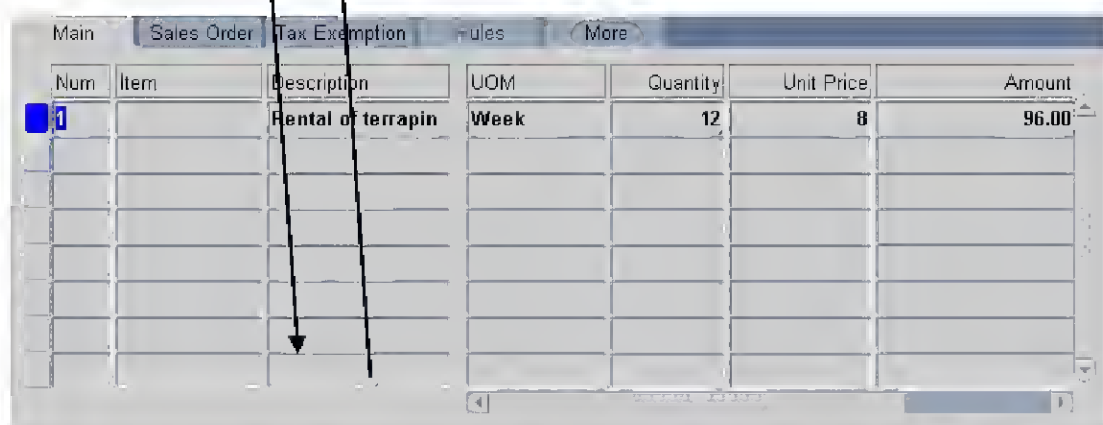
Line items

This section is itself split into 4 more usable tabs

- Main
- Sales Order
- Tax Exemption
- More

And also has 4 buttons, of which only Distributions (account coding) is used.

Line Item – Main Tab



Num	Item	Description	UOM	Quantity	Unit Price	Amount
1		Rental of terrapin	Week	12	8	96.00

Num This field automatically updates: do not attempt to overwrite or change the order of lines by renumbering. Delete lines and replace if you wish to change the order

Item Leave blank: there are no items listed

Description Free text should be entered, describing what is being invoiced for.

UOM There is a list here: This is not printed on the invoice so is for internal CCC reference only.

Quantity Decimals to two decimal places can be entered here

Unit Price This is unit price in pounds so if 25p is required enter 0.25. Invoice Unit Price should try to exceed £10.00 as it is not cost effective to raise invoices for less than this value

Amount This is calculated from the quantity, multiplied by the unit price. It cannot be overwritten.

Tax Code . Use either Non Vatable or STD and no others from the list unless instructed to do so. [Get further advice.](#)



Tip 3 To get a specific amount, type UOM Each, Quantity 1, Unit Price (exact figure required).
Tip 4 When entering similar lines, use Shift+F5 to copy down information in the cell above (for example under line description). This can be then be overwritten / amended.

Line Item – Sales Order Tab

There are no boxes to complete on this tab

Line Item – Tax Exemption

There are no boxes to complete on this tab

Line Item – More

There is a single field to complete on this tab: the Invoice Line Information flex field. Service Issue Date

It is important for internal monitoring that you complete the service issue date.

This appears when you click into a thin column on the Lines screen and opens up the following screen:



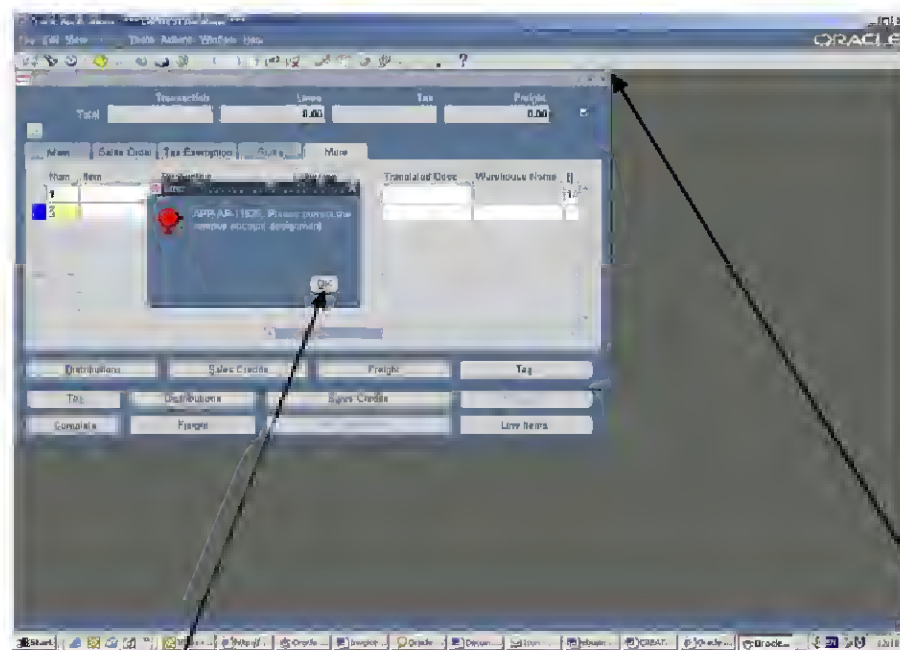
Dates should be entered in the format:


DD/MM/YY

If an invoice covers a period, for example a term, then the range of dates should be entered as the service issue date The Week Commencing Date can be left blank.

This needs to be done for all lines.

Select the save icon  and the following message will appear:



Click on OK, this will appear for each line item entered , then select  to close this screen.

Click on the distributions button:

Transactions (CAMB OU)

Number: 15003496 Date: 21 JUN 2005 Complete:

Reference: 21-JUN-05 Currency: GBP Transaction: .N/A.

Source: CRP Class: Invoice

Type: Residential Care I-L Date: 21 JUN 2005

Main More Remit To, Sales Paying Customer Notes Commitment Reference Information

Ship To: Name, Number, Location, Address, Contact

Bill To: [Redacted]

Terms: immediate Commitment: [Redacted]

Due Date: 01 JUL 2005 Salesperson: FENL Team

Tax Distributions Sales Credits Balances

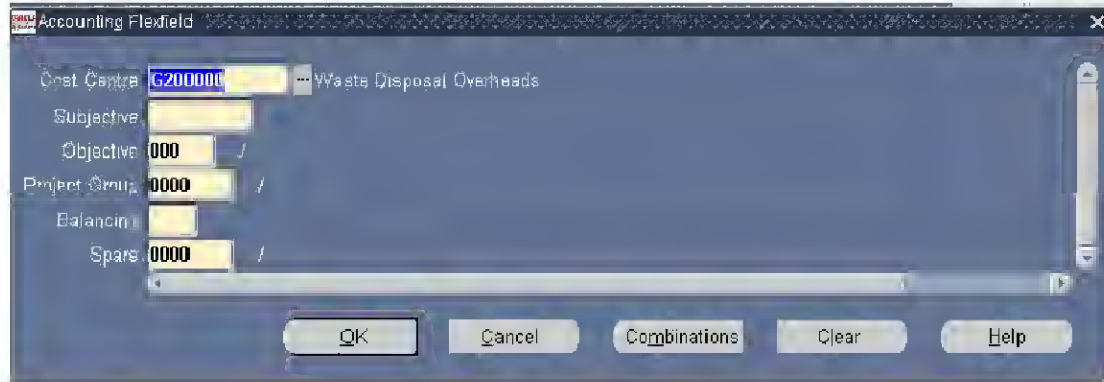
Incomplete Freight Credit Installments Line Items

When the screen opens it will look something like this: the code will probably be (your cost centre)- - (objective)-0000- - 0000 ie it will be missing the subjective and the balancing segment.

	Class	GL Account	GL Date	%	Amount
	Receivable	C000000-Z3105-000-0000-00-000	21 JUN 2005	100.0000	498.04
1	Revenue	C563000-86231-C15-0000-00-000	21 JUN 2005	100.0000	124.51
1	1 Tax	Z800000-Z3013-000-0000-00-000	21 JUN 2005	100.0000	0.00
2	Revenue	C563000-86231-C15-0000-00-000	21 JUN 2005	100.0000	124.51
2	1 Tax	Z800000-Z3013-000-0000-00-000	21 JUN 2005	100.0000	0.00
3	Revenue	C563000-86231-C15-0000-00-000	21 JUN 2005	100.0000	124.51
3	1 Tax	Z800000-Z3013-000-0000-00-000	21 JUN 2005	100.0000	0.00

Click on the revenue line  to make the account code combination selection screen appear.

Code Combination selection screen:



Advice on Coding

Use the  against each element to search for each part of the code.

ALWAYS use a subjective beginning 8 or 9: all invoiced income must be presented gross in the account and NEVER used to net off expenditure.


Use the Combinations button to test that the code combination you have chosen is valid!

If it returns "No entries found for List of Values", then the combination is not valid and you must choose another one, or, if this is the right coding, ask your financial adviser to make the code combination active before completing the invoice.

You can split the invoice between accounting codes using the coding screen, for example you could split the invoice 2 ways, 55/45. It is preferable to get the coding right in the background like this rather than confuse the customer with additional lines.


2	Revenue	G200000-81000-000-0000-00-000	09-MAR-2005	55.0000	23.10
2	Revenue	G200000-84000-000-0000-00-000	09-MAR-2005	45.0000	18.90
				100.0000	42.00

Saving and completing the invoice

To return to the main header screen for the invoice, close all open windows by clicking on the  in the top right-hand corner of the screen.

Completing the invoice

Once you have made all the entries you need to make, and are satisfied that the invoice is correct

1. Save the invoice using the Save icon. 
2. Click on the complete button at the bottom of the main invoice screen.

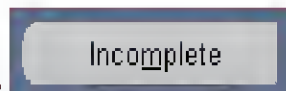
What should I see?

The invoice now has the complete box ticked



AND

The complete button changes to incomplete



Entering a Lodgement Invoice

Essentially, lodgement invoices are entered in exactly the same way as standard invoices. The differences are:

Header Information:

- Instead of accepting a randomly generated transaction (invoice) number, you MUST enter the reference of the paying-in slip as the Lodgement number (use CAPS for any letters).
- Source and Type are “Lodgement”, Class is “Invoice”.
- In the Transaction Flexfield, Debt Type should be Lodgements for your department.

Example:

Number	132552	Date	09-MAR-2005	<input type="checkbox"/> Complete
Reference		Currency	GBP	Transaction
Source	Lodgement	Class	Invoice	
Type	Lodgement	GL Date	09-MAR-2005	

Lodgement Number

ABC bank giro credit BANK COPY ABC

Date: 23/03/05

Cambridge County Council

Reference: 11A

Amount: £197.70

New Paying In Books

NB use CAPITALS for letters in the reference

Girobank Cambridge County Council

Reference: 11A

Credit account number: 205 1818

Total: £197.70

Cash analysis	
E50	
E20	
E10	3.00
E5	
E1	11.50
50p	1.00
20p	2.00
10p	0.00
5p	0.00
2p	0.00
1p	0.00
TOTAL CASH	£147.70

Total: £197.70

Post Office Books

ABC bank giro credit ABC

Date: 23/03/05

Cambridge County Council

Reference: 11A

Amount: £197.70

Old Paying in Books

Tabs

Main Tab

- The customer used is one set up specifically to take lodgements and is the team doing the banking. If you need advice on setting one of these up, please e/mail: Receivables Business Support
- Terms populates with Immediate when the customer is entered
- Salesperson is still the department owning the banking

Example:

The screenshot shows a software interface with several tabs at the top: Main, More, Remit To, Sales, Paying Customer, Notes, Commitment, and Reference Information. The 'Main' tab is active. Below the tabs, there are two columns of information: 'Ship To' and 'Bill To'. The 'Ship To' column has fields for Name (Car parking tins - lodgement), Number (60097566), Location (143538), Address (County Buildings Budget, P&P Room 318, Cambridge, CB3 0AP United Kingdom), Contact (redacted), Terms (Immediate(5)), and Due Date (14-MAR-2005). The 'Bill To' column has fields for Name (Car parking tins - lodgement), Number (60097566), Location (143537), Address (County Buildings Budget, P&P Room 318, Cambridge, CB3 0AP United Kingdom), Contact (redacted), Commitment (empty), and Salesperson (B129 Shire Hall Car Park).

More Tab

Don't complete comments field or PO number

Detail Information

Line Items

- In the [Invoice Line Information Flexfield](#), use Service Issue Date to note the date of the banking
- Enter a brief description at line item level; & enter codes in the coding screen. However, it may help to set up a standard banking once and then copy this every time you bank.

Hints and Tips

How can I speed up the process of entering an invoice?

There is a way to copy an old invoice and make it into a new one, in much the same way as you can do in SSP with orders. In order to do this properly you need to:

- Check that the invoice you are copying from was correctly coded and properly referenced in the first place and was raised after 01-April -2006
- Amend the right fields:
 - Invoice date
 - GL Date
 - Line Items “Description” field & Amount/VAT
 - Comments field
 - Service Issue Date in Invoice Line Flexfield
 - Check addresses are up to date
 - Customer’s PO reference

Process:

Transactions

Copy Transaction

Copy Transactions (Cambis Set of Books)

Model Transaction

Source: _____ Trans Number: **A**

Currency: _____ Reference: _____

Bill To: _____ Number: _____

Terms: _____ Type: _____

Date: _____ Transaction Amount: _____

Due Date: _____ Transaction: _____ GL Date: _____

Schedule

Rule: **Days** Number Of Times: _____

Number Of Days: _____ First Transaction Date: _____

First GL Date: _____ Request ID: _____

New Transactions

Transaction Number	Document Number	Trans Date	GL Date	Due Date	Amount

First turn the screen into a query by pressing F11

Most of the fields on the screen then turn a light blue.

Enter the Invoice number from which you are copying in field A above (Transaction Number) and Ctrl+F11 to run the query. This should return the details of the original invoice, and the screen at the bottom should have a new line added where the transaction number field is yellow and empty:

New Transactions				
Document Number				
Transaction Number	Trans Date	GL Date	Due Date	Amount
	11-MAR-2005	11-MAR-2005	16-MAR-2005	13.00

Then, under Schedule, select **Single Copy** and:

- If you are entering a lodgement, type the lodgement number in the yellow transaction number field
- If you are entering a standard invoice, leave the yellow transaction number field blank

Then, Save. This is an example of a successful single copy of a Lodgement invoice.

New Transactions				
Document Number				
Transaction Number	Trans Date	GL Date	Due Date	Amount
GB082458	11-MAR-2005	11-MAR-2005	16-MAR-2005	13.00


Model Transaction	
Source	Lodgement
Currency	GBP
Bill To	Car parking tins - lodgement
Terms	Immediate(5)
Date	10-MAR-2005
Due Date	15-MAR-2005
Transaction	J Hep
Trans Number	GB082456
Reference	
Number	60097566
Type	Invoice
Transaction Amount	13.00
GL Date	10-MAR-2005
Schedule	
Rule	Single Copy
Number Of Days	
First GL Date	11-MAR-2005
Number Of Times	1
First Transaction Date	11-MAR-2005
Request ID	1416559

You then need to go into Transactions, press F11 to turn the screen into a query, enter the transaction number, and Ctrl+F11, to bring back the invoice. Then, remember to make it incomplete before trying to make any changes, and click on Complete before finishing.

How can I copy lines on an invoice?

If you press Shift+F5 in any cell at the line level of the invoice this copies the information in the cell immediately above. Unfortunately the Shift+F6 function to copy whole lines does not work here.

How do I get rid of blank lines on an invoice?

Use the  button to delete any lines that are not required.

How can I amend the screens to make data entry easier?

The screens at line level are particularly difficult to track, so it is recommended that you use a Folder to change the screen to make it easier to enter data. Information on setting up Folders is included in the Procure to Pay training and Month end Processes training.

Customers

You should re-use Customer information wherever possible because it aids debt management and reduces the likelihood that customers will be allowed to build up debts that they cannot pay.

Therefore the first step in choosing a customer is to search the customer database with a view to finding the customer if you can.

From the main menu, select:

Customers

Quick

Then use the search screen to combine at least 2 pieces of information and some standard search criteria:

- Customer Type = All: [important](#)
- Status = Active
- Search Type = Fuzzy: [important](#)
- As here, combine customer name and postcode, entering % wildcards wherever there may be a difference in typing or spacing.

Find/Enter Customers

Customer Type All

Basic Advanced Text

Customer

Name %Jones% Party Number

Account Name Customer Number

Status Active

Address

Address1

Address2 Site Number

City State

Postal Code County

Province Country

Contact

Last Name First Name Phone

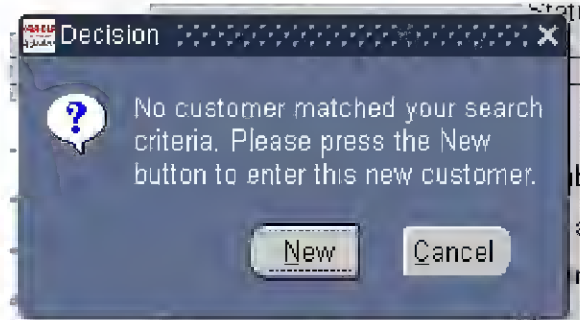
Search Type Exact (E) Fuzzy Clear Find

Then Select Find.

Find

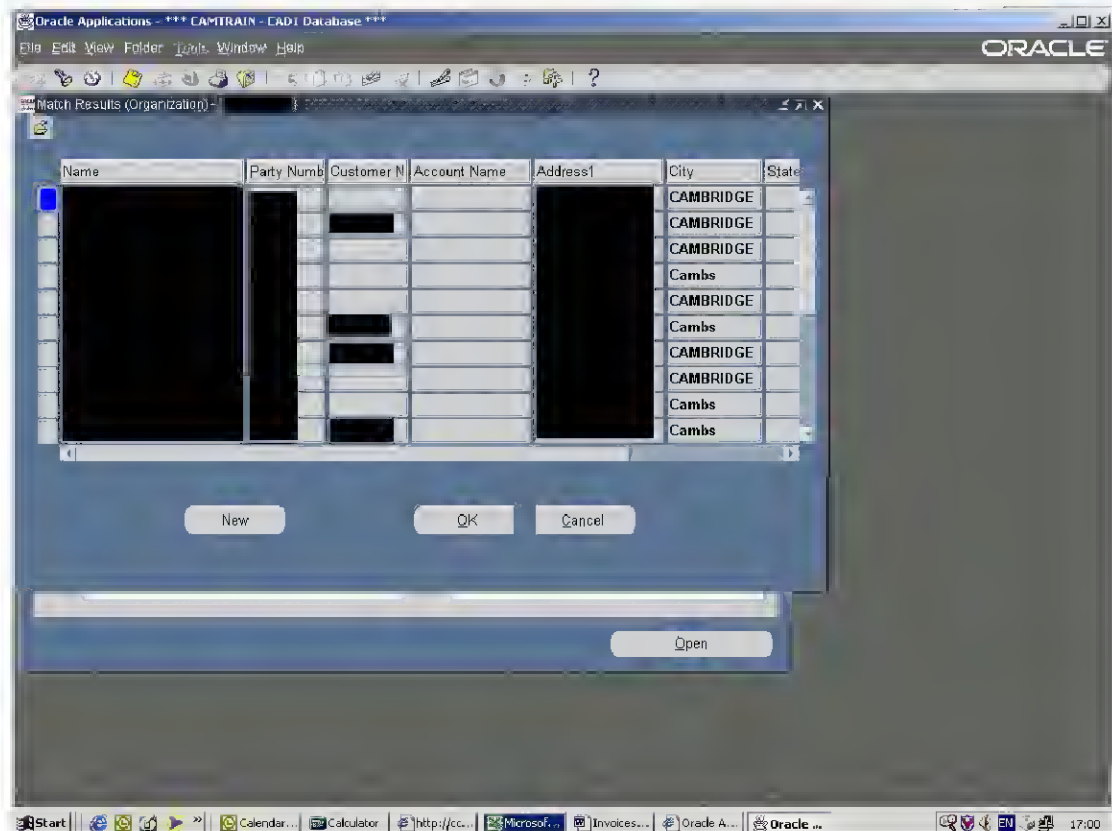
Information Returned

You will EITHER see:



in which case, click New to add the customer or Cancel and perform a new search.

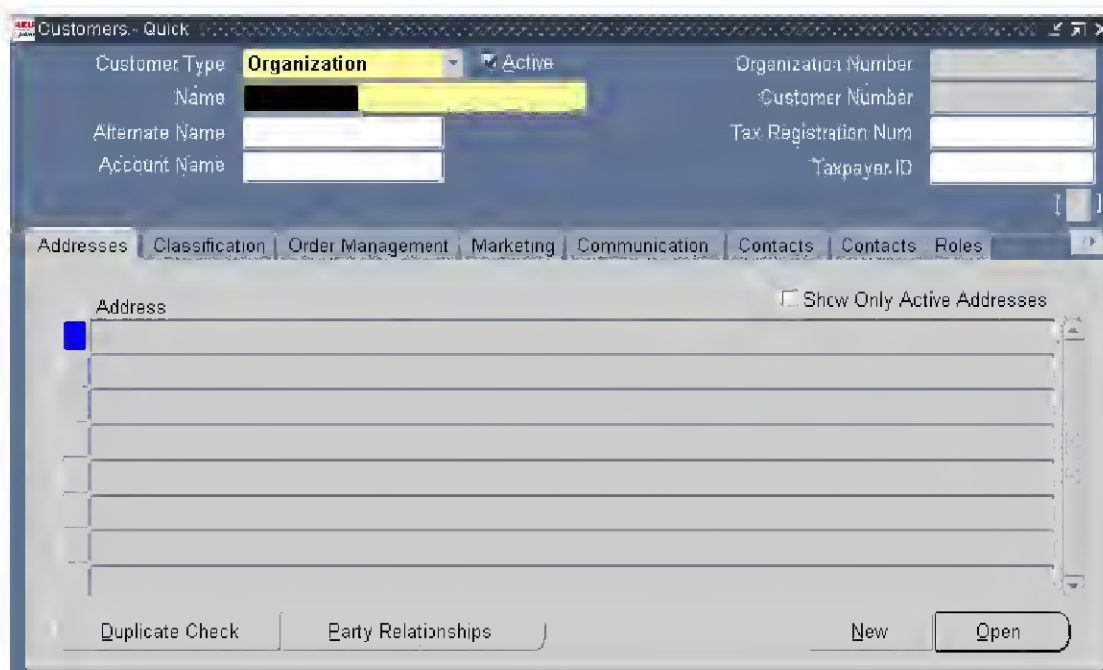
OR



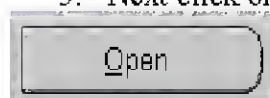
In this case, scroll down the list, and if the Customer you wish to invoice is there, then write down the Customer Number, and move onto "Create an Invoice".
If the Customer you wish to create is not there, then click New.

Setting up a new Customer Record

Having exhausted your search, whenever in the search process you click “New”, you will be taken to the following screen. It will bring forward any data that you have entered in the search screen.



1. Check the Customer Type and amend as appropriate:
 - o Individuals being billed as clients or for goods / services provided to them for their benefit should be **Person**,
 - o Customers paying for goods / services on behalf of themselves as an entity or individuals paying on behalf of groups / businesses should be **Organization**.
2. Check the Customer Name is as required:
3. Next click on:



The Customers addresses (NEW) screen appears.

In order to start adding information, you have to click the mouse into the white address field. The following screen then appears:

Context Value Keep as UAA

Address Line 1 Flat No., Building Name, House Name, Delivery point, or simple House No. and Street Name.

Address Lines 2-4 If anything other than House No. and Street Name were entered on Line 1, continue here

Town / City If there is also a Village, use Line 3 for that information and enter main Town / City here

County Full spelling of the county preferred

Postal Code In format LLN NLL. Take care with Ls, 1s, Os and 0s. Use CAPS. Click on OK, and the address field is now populated.

Lastly, but importantly tick the boxes (and only those boxes)

Bill To

Ship To

Country: United Kingdom

Address: UAA

Identifying Address:

Active:

Market:

Statements:

Dunning:

Legal:

Identifying Address – Select Yes when the message appears


Select the save icon



The status bar at the bottom of the screen informs you

'Transaction complete: 3 records applied and saved'
and the Site Number field is generated:

Site Number: 1476

Click on the  to return to the main customer set-up screen

Customer Type: Organization

Organization Number: 297328

Customer Number: [Populated]

Tax Registration Num: [Empty]

Taxpayer ID: [Empty]

Addresses | Classification | Order Management | Marketing | Communication | Contacts | Roles

Address: [Populated] United Kingdom

Show Only Active Addresses:

The customer number is now populated, which is the number you need for raising invoices. You can close this screen and continue setting up an invoice now.

Or, you may want to add a Contact: this is very helpful for Debt Team when dealing with debt queries.

Adding a Contact to a Customer

Under the Contacts Tab, there is an area for completing customer contact information. This can be particularly useful where, for example, there is a son / daughter / other representative involved or where the person has a disability that requires sensitive contact treatment. The full note in the reference column here says "██████ deaf so contact son first". Most columns have pick lists but these can be used or overwritten as required. Client/Organisation telephone numbers are helpful in order to assist debt recovery.

Last	First	Title	Number	Job	Mail Stop	Reference	Active
██████	██████	Mr.	██████	Son	██████	██████	<input checked="" type="checkbox"/>
							<input type="checkbox"/>
							<input type="checkbox"/>

Country Code	Area Code	Telephone Number	Extension	Type	Primary	Purpose	Preferred	Active
44	██████	██████	██████	Telephone	<input type="checkbox"/>	Business	<input type="checkbox"/>	<input checked="" type="checkbox"/>
44	██████	██████	██████	Telephone	<input type="checkbox"/>	Personal	<input type="checkbox"/>	<input checked="" type="checkbox"/>
44	██████	██████	██████	Mobile	<input checked="" type="checkbox"/>	Business	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

There is also a section for communications via email.

Printing Invoices

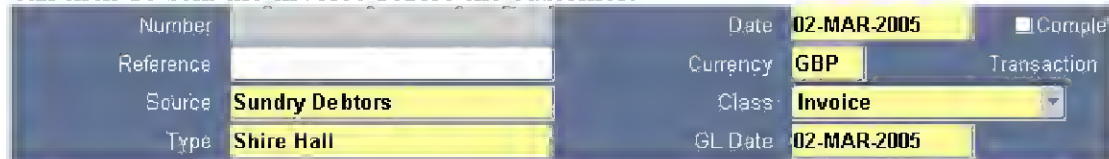
When the invoice has the status of complete, it is queued for the next print run. Invoice information is electronically sent to the off-site printers each morning, the invoices are printed that afternoon and then sent out to customers. So, an invoice completed on a Monday should be printed on a Tuesday and with the customer by Thursday morning at the latest.

What if I need to check the invoice before it is sent?

Use the scheme that follows to track where the information that you enter ends up on the invoice. If this is insufficient, or you want to check the first one that you do you can select Shire Hall as the invoice type on the header information of the invoice.. Then e-mail [Debt Team](#) You should include your name, extension, the invoice number, and the customer name in the e-mail, as well as your reason for wanting to check the invoice, and ensure that you email the request as soon as possible after completing the invoice. Think about the terms you have selected. If you have selected immediate (10 days) you will use up a few of these days by requesting to see the invoice before it is sent out.

What if I need to attach additional information to the invoice?

Consider first if you really need to send the supporting information along with the invoice. You know the invoice number, the comments field is the invoice description – using the two in a letter should allow the customer to relate the additional supporting information to the invoice without the need to send the two together. However if there are pressing operational reasons for doing so, you can select Shire Hall as the invoice type on the header information of the invoice. The invoice will then be returned to Shire Hall rather than being sent direct to the customer, and you can then be sent the invoice before the customer.



Number		Date	02-MAR-2005	<input type="checkbox"/> Complete
Reference		Currency	GBP	Transaction
Source	Sundry Debtors	Class	Invoice	
Type	Shire Hall	GL Date	02-MAR-2005	

What if I need to hold the invoice for a period before it is sent out

This is not a valid reason to withhold an invoice.

Speculative invoices should not be raised on the eBusiness suite – if you do not have prior agreement, or a legally substantive claim to raise the invoice you should not be doing so.

Invoices should not be raised on e/business unless they are to be completed and issued.

Schema for Invoices

For queries on this invoice please ask for: [Redacted] **A**

Tel No: 01223 [Redacted]

Page 1 of 1

[Redacted] **B**

C → Invoice No: 10071655

D → Date: 02-NOV-2004

E ← Customer Ref: [Redacted]

F ← P/O No: [Redacted]

G Description: Protecting Vulnerable Adults Aug 04 - [Redacted]

Ref	Description	Quantity	Unit Price	VAT %	Line Value
H 1	I Training charges	J 1	K 50.00	L 0.00	M 50.00

Please make payment by: 07-NOV-2004 **N**

VAT Registration No: 214 3839 69

Invoice No: 10071655

Type: Invoice

Date: 02-NOV-2004

Customer Ref: [Redacted] **E**

P/O No: [Redacted] **F**

Total before VAT : £ 50.00

VAT : £ 0.00

Total now due : £ 50.00

Cambridgeshire County Council

Shire Hall, Castle Hill
Cambridge CB3 0AP

FOR INSTRUCTIONS ON HOW TO PAY PLEASE SEE OVER

Girobank Girobank plc Docks Merseyside CH1 9AA

Reference: 135 205 32 | 10071655 | Credit account number: 125 5355

Cashiers stamp and initials: [Redacted]

Signature: _____ Date: _____

Sorting Code Number: 25-53-55

Please do not write below this line and do not fold this counterfoil

bank giro credit **ABC**

Amount due (standard fee payable at PO counter): £ [Redacted]

By transfer from: Alliance & Leicester / Giro account number

CASH: [Redacted]

CHEQUE: [Redacted]

£ [Redacted]

10071655 87321255355 91 x

Notes

- A This comes from the [Invoice Transaction Flexfield](#) on the Main tab.
- B This is the customer's Billing Address.
- C Invoice number is the same as Transaction no. on the Main tab.
- D Date is the date you started entering the invoice, see [Advice on Invoice Dates](#)
- E Customer ref is (unique customer reference in AR) / (unique site reference of the billing address).
- F This comes from the [Purchase Order Number](#) field on the More tab.
- G This comes from the [Comments field](#) on the More tab.
- H Line number
- I [Line item / free text](#) entered as Description at the line item level.
- J, K, L, M all details at line item level
- N Comes from the [Due Date](#) field on the Main tab

Invoice Queries

How do I get a copy of the invoice?

Contact [Debt Team](#) with the invoice number and date of invoice.

How do I get an invoice corrected?

At the moment, the system cannot produce amended invoices, or credit notes, so the value of getting an invoice corrected is purely for internal reasons, i.e. to get the amount, accounting or accounting period right.

If a customer is requesting a change to an invoice, and is prepared to pay the agreed corrected amount against the original invoice, this cannot be higher than the original invoice balance, contact [Debt Team](#) telling them:

- Invoice number
- Agreed new value
- Confirming customer has agreed to pay new amount

If a customer is requesting a change to an invoice, but wants a new invoice, you must enter a new invoice with the correct details onto Accounts Receivable and immediately contact [Debt Team](#) telling them:

- Original invoice to cancel, and reason
- Invoice number of replacement invoice that you have entered

I need to cancel an invoice, who do I contact?

Contact [Debt Team](#) telling them:

- Original invoice to cancel, and reason
- Invoice number of replacement invoice that you have entered (if any)

I have entered a Lodgement wrong

Contact E/mail: Receivables Business Support, telling them the Lodgement number, and describing the error you have made. Please include your telephone contact number in the email and they will get back to you.

I have banked income to a code which was actually due for an invoice

Contact [Debt Team](#) telling them:

- the invoice number that should have been paid
- the Lodgement / banking reference of the banking in which the cash / cheque was actually included

If the accounting code that you banked to was the wrong one, either do a journal to correct the error yourself or ask your financial adviser to assist.

Enquiries in Accounts Receivable

[How do I find invoices and lodgements again?](#)

[How do I know if an invoice has been paid?](#)

[How do I find out all the invoices for a customer?](#)


[How can I tell what has been done to collect the debt, and track contacts made?](#)

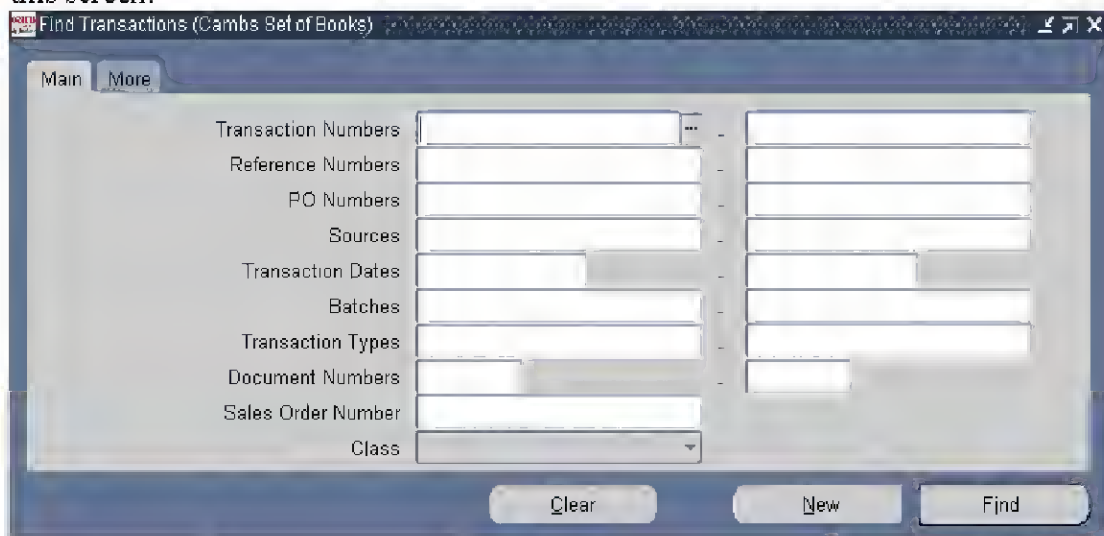
[How can I find out what money a customer has paid?](#)

[How do I know who is building up bad debt?](#)

Finding Transactions

With either responsibility, Select Transactions, Transactions then when you get a

blank Transaction screen select the Torch icon  from the Toolbar to bring back this screen:

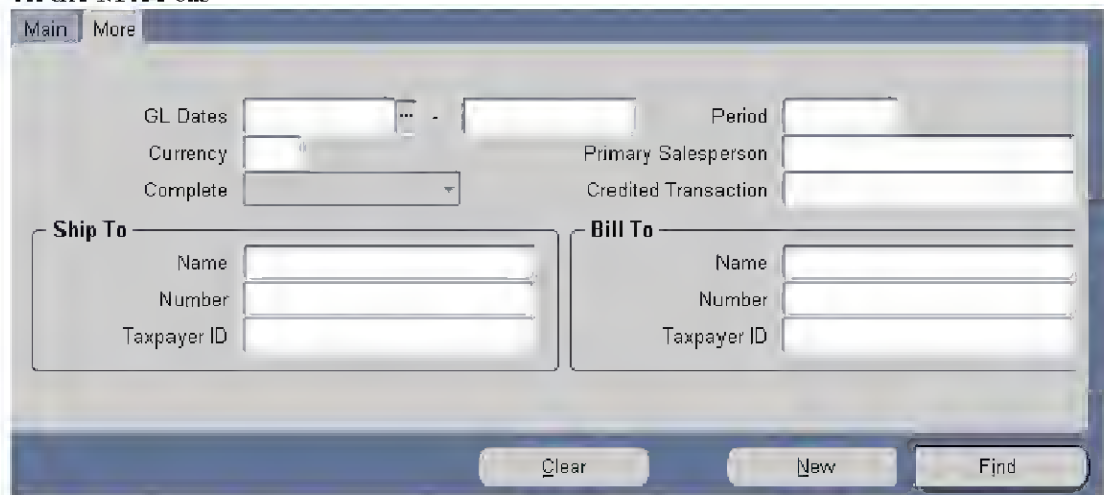


The screenshot shows a window titled "Find Transactions (Cambis Ref of Books)". It has two tabs: "Main" and "More". The "Main" tab is active. The window contains several search criteria fields arranged in two columns:

Transaction Numbers	<input type="text"/>	<input type="text"/>
Reference Numbers	<input type="text"/>	<input type="text"/>
PO Numbers	<input type="text"/>	<input type="text"/>
Sources	<input type="text"/>	<input type="text"/>
Transaction Dates	<input type="text"/>	<input type="text"/>
Batches	<input type="text"/>	<input type="text"/>
Transaction Types	<input type="text"/>	<input type="text"/>
Document Numbers	<input type="text"/>	<input type="text"/>
Sales Order Number	<input type="text"/>	<input type="text"/>
Class	<input type="text"/>	

At the bottom of the window are three buttons: "Clear", "New", and "Find".

There are two tabs so if you cannot find a search criteria on the Main tab, try looking on the More tab



The screenshot shows the same window with the "More" tab active. The search criteria fields are:

GL Dates	<input type="text"/>	<input type="text"/>	Period	<input type="text"/>
Currency	<input type="text"/>	Primary Salesperson	<input type="text"/>	
Complete	<input type="text"/>	Credited Transaction	<input type="text"/>	
Ship To		Bill To		
Name	<input type="text"/>	Name	<input type="text"/>	
Number	<input type="text"/>	Number	<input type="text"/>	
Taxpayer ID	<input type="text"/>	Taxpayer ID	<input type="text"/>	

At the bottom of the window are three buttons: "Clear", "New", and "Find".

From here, select the invoice you are interested in and use one of the drill-down buttons to enquire further:

Dunning History the reminders that have been sent and when (and which layout / type of reminder they were)

Date	Letter Name	Letter Set	Interest
13 JAN 2004	LD Huntingdon reminder	LD SSD Huntingdon	0
07 JUL 2004	SSD standard 2nd letter	LD SSD Huntingdon	0
14 JUL 2004	SSD std final notice	LD SSD Huntingdon	0

Details drill back to the original invoice

Balances overview of what has been paid against the invoice

	Line	Tax	Freight	Charges	Total
Original	46.55	0.00	0.00		46.55
Receipts	33.25	0.00	0.00	0.00	33.25
Credits	0.00	0.00	0.00		0.00
Adjustments	0.00	0.00	0.00	0.00	0.00
Discount	0.00	0.00	0.00		0.00
Balance	13.30	0.00	0.00	0.00	13.30

Activities details of the payments that have been made, and by which method

Class	Type	Number	Date	Allocated Receipt	Currency	Amount Applied	Discount	Total Applied
Payment	New Cheque	co060881	05 FEB 2004	33.25	GBP	33.25	0.00	

Correspondence

Correspondence will show details of memos recorded against the customer record, and of action taken as a result of the contact with customer (which may have been by telephone or letter).

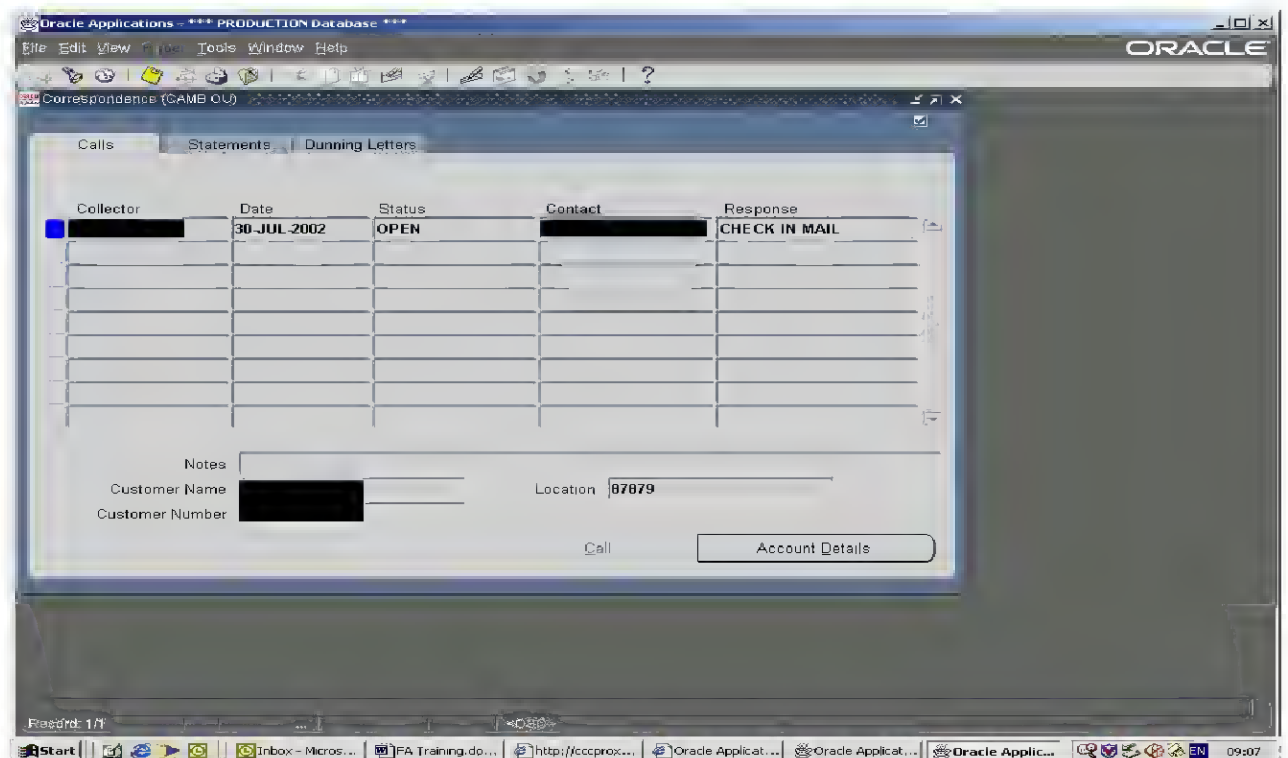
To find this information go into 'correspondence' and search using the customer name or number

The information available:

- Which collector the account is assigned to
- The date of the contact
- The status of the account i.e. open or closed
- Who the contact was with or of any action taken.
- What the response is e.g. cheque in the mail, referred to budget holder etc
- The customer account number

From this screen information can be obtained from the tabs as to what/when statements or dunning letters have been sent.

This screen leads to 'account details' if further information is needed.



Receipts Information

Receipts information looks at what a customer has paid us rather than looking at the invoice owing. This includes amounts banked by a department (only the total of an individual payment).

Process

Receipts

Receipts

You will then be returned with this screen:

Using the **Torch** icon, you will be able to select certain criteria to search on, for example, **customer name** and click **Find** (in this example, the selection criteria was Stagecoach):

From this screen you can see what invoice this receipt was applied against, by using **Applications**:

Applications (Cambs Set of Books) - 3468

Customer Name: [Redacted] Receipt Amount: **GBP** 1743.00

Customer Number: 60063592 Unapplied: 0.00

Location: [Redacted] On Account: 0.00

Unresolved Claims: 0.00

Exchange Gain/Loss: 0.00

Applications

Apply	Saved	Apply To	Installment	Amount Applied	Discount	Balance Due
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	MM155587G	1	1743.00	0.00	0.00
<input type="checkbox"/>	<input type="checkbox"/>					
<input type="checkbox"/>	<input type="checkbox"/>					
<input type="checkbox"/>	<input type="checkbox"/>					
<input type="checkbox"/>	<input type="checkbox"/>					
<input type="checkbox"/>	<input type="checkbox"/>					

Chargebacks Adjustments

The **Adjustments** can be viewed against the invoice:

Adjustments (Cambs Set of Books)

Installment

	Line	Tax	Freight	Charges	Total
Original	1743.00	0.00	0.00		1743.00
Balance	0.00	0.00	0.00	0.00	0.00

Adjustments: 0.00 Pending Adjustments:

Adjustments

Main Account IDs Comments

Number	Activity Name	Type	Amount	Includes Tax	GL Date	Adjustment Date
		Invoice		<input type="checkbox"/>		26-APR-2002
				<input type="checkbox"/>		
				<input type="checkbox"/>		
				<input type="checkbox"/>		
				<input type="checkbox"/>		

Aging

The aging screen shows the total debt for the customer and how the debt is broken down into the different ages.

Process

Collections

Aging

Complete query screen

Customer Name [Redacted]
Customer Number: 60066734
Location [Redacted]
Currency [Redacted]
Aging Bucket: Standard
Open Credits: Summarize
Transaction Types: [Redacted] [Redacted]
 Include Receipts At Risk
Clear Find

This is a useful query if you believe that the customer is building up bad debt

Customer Name [Redacted] Location [Redacted]
Number: 60066734 Currency [Redacted]

Bucket	Amount
Current	0.00
1-30 Days Past Due	0.00
31-60 Days Past Due	0.00
61+ Days Past Due	0.00

Outstanding Amount: 0.00

Credits Not Aged	
Unapplied Cash	0.00
On Account Cash	0.00
On Account Credits	0.00
Cash Claims	0.00
Prepayments	0.00
Receipts At Risk	

Customer Balance: 0.00

Dispute Amount: 633.00
Pending Adjustments: 0.00
Account Details

A query that shows more than current debt, and shows past payment performance is:

Collections

Account Overview

Select customer, at the selection screen,
Then the data returned shows, by period selected, the late and overdue payments from the customer:

The screenshot shows the SAP Account Overview (CAME OU) window. At the top, there are input fields for Customer Name, Customer Number, Location, and Trans Currency. To the right, a 'Periods' list shows 'Sep 04', 'Aug 04', 'July 04', and 'June 04', with 'June 04' selected. Below these are three tabs: 'Transactions', 'Receipts', and 'Key Indicators', with 'Key Indicators' being the active tab. The main area contains a table with the following data:

	Count	Entered Amount	Functional Amount
On Time	0		0.00
Late	0		0.00
NSF/Stop	0		0.00
Adjustments	0		0.00
Finance Charges	0		0.00
Earned Discount	0		0.00
Unearned Discount	0		0.00
Protested Bills Receivable	0		0.00
Unpaid Bills Receivable	0		0.00

Debt Management

Raising an invoice has a legal and binding effect: we are proposing to a third party that they owe us a sum of money, and we are giving them a set period to pay.

By raising an invoice, you the Budget Holder are agreeing to the County Council's proactive debt management procedures that, if followed to their logical conclusions, will see a debtor taken to court for the invoice value.

Therefore, before you raise the invoice you **must** be sure that it is valid, reasonable, includes all relevant information, and is a debt that is due. Speculative or simply wrong invoices cost the council money in terms of chasing unrecoverable debt.

Departments have a role in recovering debt: they assist and provide information to the Revenues Section and participate in attempts to recover the money. This does not mean that either party acts alone: contacts with the debtor must be reported to the Revenues Section, and the Revenues Section will put a note of all contact with the debtor on the system. Designated officers can be provided with access & training to enable them to enter notes of any communication with the debtor directly onto the business suite. E/mail: **Receivables Business Support** for guidance on receiving this access and training.

Debt culture and processes are at present subject to much change. The aim is to promote an organisation-wide proactive approach to debt. One such approach is that Budget Holders are now forwarded the S2 (Debt Recovery Letter) lists and are required to respond within 21 days, failure to respond will result in the debt recovery process moving onto the next stage. This is a list of all the debtors who have invoices outstanding 55 days after issue.

Importance of meeting debt KPI's

The need to achieve corporate debt reductions across all services and reach corporate targets in each directorate is an issue taking precedence within senior management and the elected members.

To effectively achieve these targets it is essential that a new debt culture is embedded within the council and that we all work together to engage in debt management processes and protocols. This does not mean that we are asking staff to undertake debt recovery themselves, as we have trained staff to undertake this work on behalf of the council. It does mean that we are asking staff to maintain detailed records and proof of debt when invoicing for services provided.

Debt Management Protocol and Write-off Procedures

The agreed Debt Management Escalation Protocol (see next page) allows for debt management to follow pre-defined criteria and processes, with Budget Holders required to respond to the Council's Debt Management team.

The escalation protocol ensures that positive action to collect the debt or write off proceeds along a given path. The Budget reviewer plays a very important role in the escalation procedure since he / she must advise the Council's recovery team of any additional information that may assist in recovery of the debt.

In order to meet the Debt Management Protocol, Budget Holders need to be aware that:

- If they have regular contact with the customer to provide this information to the recovery team. The debt recovery team can only negotiate flexible repayment plans.
- A Budget holder can request alternative steps for specific debts e.g. regular non payers can be fast tracked to the collection agency.
- If they do not respond promptly to queries relating to debt, debt will be classed as in dispute and follow the disputes process. Resulting in cancellation after 28 days & the funds being taken out of the Budget Holder's accounts i.e. the income won't be there any more
- Sometimes, debts are written out of the Budget Holder's account but the debt is still being actively chased and, if paid, Income section will then re-credit the Budget Holder with the amount. This follows the "prudence" principle.

The Debt Team will automatically progress the debt onto the next step of the Debt Process if a budget holder fails to respond within the given timescales, therefore it is vital that any requests to suspend debt recovery due to disputes etc. are communicated to the Debt Team in a timely fashion.

If the Debt Team puts an invoice in dispute they will email the budget holder advising them of this & confirm that they have 28 days to resolve the issue. The Debt Team will send the budget holder a further email towards the end of the 28 days advising them that if the matter is not resolved by the end of the 28th day, & the debt team are not updated, the invoice will be cancelled as per the Scheme of Financial Management.

See [Tips](#) section to ensure you are actively assisting the debt collection process in the way you set up and manage debt.

In terms of timing, Budget Holders should note the following:

1. Day 1 – invoice is raised on eBusiness Suite and although not paid, the income is credited to the Budget Holder's account
2. Day 2 – invoice is sent out to debtor from PBMS (Pitney Bowes)
3. 14 days after the due date of the invoice the first reminder letter is sent.
4. 21 Days after the reminder has been sent a final notice is sent. At the same time, a spreadsheet of all the cases at this stage of recovery will be forwarded to all relevant budget holders. ***The budget holders have 21 days from the date of this report to contact the Debt Recovery Team to stop the next automatic stage of the recovery process and advise the recovery officers of the action they require to be taken.***
5. 21 days after the final notice has been issued – Second phase of Debt Recovery begins – further legal action will be taken to recover the debt. Invoice write-off begins *unless* the Budget Holder has responded to Income Section and told them what is happening with the debt. This could result in the income being reduced to zero for the Budget Holder.

Guidelines for Debt Recovery Process

(Excluding Social Care)

The full revised recovery process commences on the 01 July 2006.

These guidelines have been produced to assist staff that are involved in raising invoices, to implement the new process smoothly, and to understand their role and responsibilities in this process.

- **Provision of Service**

Consideration should be given to requesting a deposit or payment in advance where appropriate.

The standard cost of raising an invoice is £7.00; therefore no invoice should be raised for less than this amount.

- **Raising an invoice**

The invoice must be raised within 14 days of the provision of the service.

NB The debt recovery team must be informed of any clients' special needs at this time (if known).

- **Reminder letter**

The reminder letter will automatically be issued 14 days after the due date of the invoice.

At least 10 days after this letter has been sent, the credit controllers will attempt to contact the client where possible in an attempt to secure payment.

- **Final Notice**

This will automatically be issued 21 days after the reminder letter.

At the same time, a list of all the cases at this stage of recovery will be forwarded to all relevant budget holders. *The budget holders have 21 days from the date of this report to contact the Debt Recovery Team to stop the next automatic stage of the recovery process and advise the credit controllers of the action they require to be taken.*

-

- **Debts <£50**

Where debts are of a low value, and remain unpaid after this recovery process, they will be automatically written off.

- **Debts >£50 & <£200**

- The debts will pass to a collection agency for (initially) 40 days. The debts may remain with the agency longer if a payment plan is secured.

- If the agency is unable to secure payment of the debt these accounts will be written off.

- **Debts >£200 & <£5,000**

- The debts will pass to a collection agency for (initially) 40 days. The debts may remain with the agency longer if a payment plan is secured
- If the agency is unable to secure payment of these accounts an application will be made (subject to appropriate approval) to the Small Claims Court for recovery of the debt. *NB If the report from the agency states that the debtor is untraceable, the credit controllers will make a recommendation for write off.*
- Where the Court is unable to secure payment of the debt, the account will be written off.

- **Debts >£5,000**

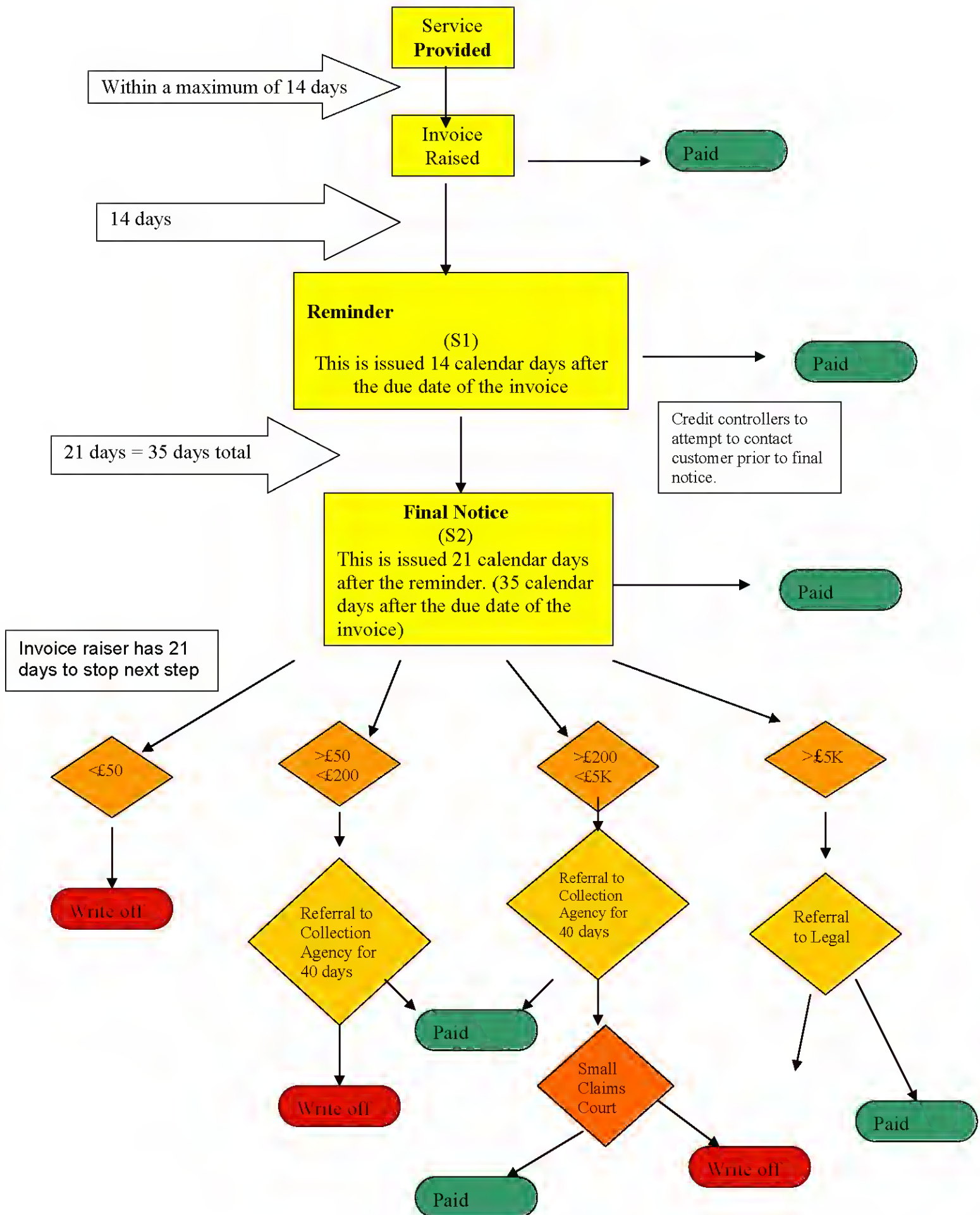
- These debts will be passed to legal 21 days after the Final Notice.

If the Legal Team are unable to secure payment within an agreed timescale (*to be agreed*) the account will be recommended for write off.

- **IMPORTANT NOTES**

- The automatic debt recovery process can be stopped at any stage (where appropriate).
- Staff must inform the credit controllers if they are in contact with the client concerning the invoice, or if they have any information that may assist in the recovery of the debt.
- Copies of correspondence regarding the invoice must be retained as the Small Claims Court may request them if that recovery option is followed.
- The credit controllers must be advised ASAP if an account is to be recalled from the collection agency.
- Successful recovery by the collection agency will be paid in gross against the individual invoice. The fees will be charged separately at a rate of up to 20%. This rate may increase if more specialised work is undertaken by the agency.

Debt Management Protocol non Social Care



Guidelines for Social Care Debt Recovery Process

The full revised recovery process commences on the 01 July 2006.

These guidelines have been produced to assist staff that are involved in raising invoices, to implement the new process smoothly, and to understand their role and responsibilities in this process.

- **Provision of Service**

Consideration should be given to requesting a deposit or payment in advance where appropriate.

The standard cost of raising an invoice is £7.00; therefore no invoice should be raised for less than this amount.

- **Raising an invoice**

The invoice must be raised within 19 days of the provision of the service.

NB The debt recovery team must be informed of any clients' special needs at this time (if known).

- **Reminder letter**

The reminder letter will automatically be issued 14 days after the due date of the invoice.

At least 10 days after this letter has been sent, the credit controllers will attempt to contact the client (except Home Care & Residential) where possible in an attempt to secure payment.

- **Final Notice**

This will automatically be issued 21 days after the reminder letter.

At the same time, a list of all the cases at this stage of recovery will be forwarded to all relevant budget holders. *The budget holders have 21 days from the date of this report to contact the Debt Recovery Team to stop the next automatic stage of the recovery process and advise the credit controllers of the action they require to be taken.*

- **Debts <£50**

Where debts are of a low value, and remain unpaid after this recovery process, they will be automatically written off.

- **Debts >£50 & <£200**

- The debts will pass to an Income Recovery Officer for 60 days. The Income Recovery Officer will attempt to contact the client & secure a payment.

-

- If the Income Recovery Officer is unable to secure payment of the debt these accounts will be written off.

- **Debts >£200 & <£5,000**
- The debts will pass to an Income Recovery Officer for 60 days. The Income Recovery Officer will attempt to contact the client & secure a payment
- If the Income Recovery Officer is unable to secure payment of these accounts an application will be made (subject to appropriate approval) to the Small Claims Court for recovery of the debt.
- Where the Court is unable to secure payment of the debt, the account will be written off.

- **Debts >£5,000**

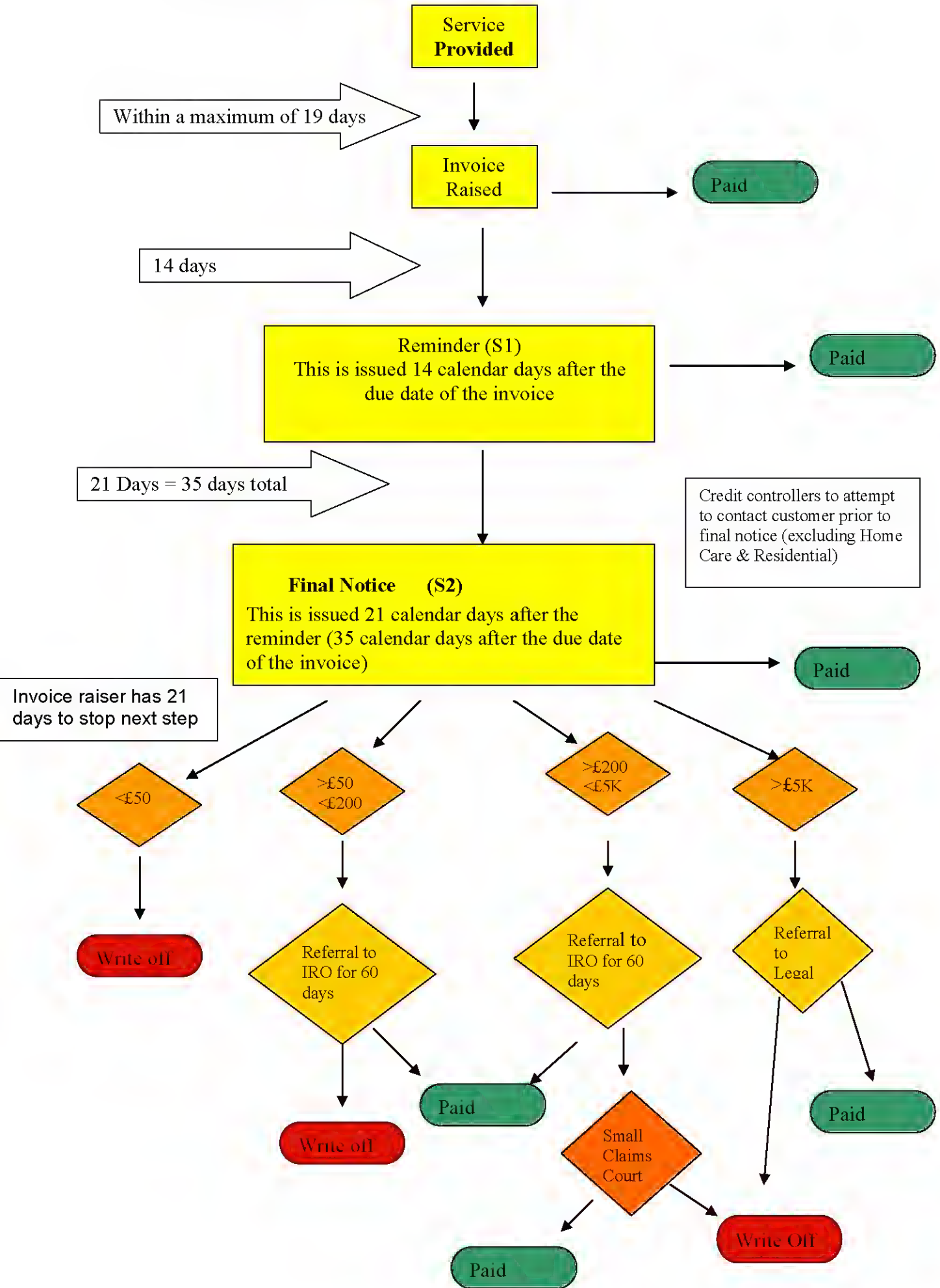
These debts will be passed to legal 21 days after the Final Notice spreadsheet.

If the Legal Team are unable to secure payment within an agreed timescale (*to be agreed*) the account will be recommended for write off.

- **IMPORTANT NOTES**

- The automatic debt recovery process can be stopped at any stage (where appropriate).
- Staff must inform the credit controllers if they are in contact with the client concerning the invoice, or if they have any information that may assist in the recovery of the debt.
- Copies of correspondence regarding the invoice must be retained as the Small Claims Court will request them if that recovery option is followed.
- The credit controllers must be advised ASAP if an account is to be recalled from the collection agency.

Debt Management Protocol Social Care



Adjustments

If you raise an invoice for the incorrect amount, and the customer is happy to pay the invoice for the reduced amount you just need to contact the Debt Team who can adjust the invoice accordingly. If the customer requires a correct invoice you must cancel the first and issue a second (the system cannot create credit notes).

This must be done quickly to prevent recovery action being taken for the wrong amount.

To do this you must:

Send the request to the [Debt Team](#) (preferably by email).

Providing details of:

- Customer name and address (postcode at least)
- Customer account number
- Invoice number to be adjusted
- Amount to be adjusted: new required figure.
- Reason for adjustment
- Your name, position and contact number.

The debt team will take the required action.

You can check the action by going into the '[balance](#)' screen in eBusiness suite.

Write-offs

A write off request can be generated from different areas:

1. The debt team as part of the Revised Debt Process when all appropriate recovery action has been taken and failed.
2. From the service if they deem the amount to be irrecoverable through information they have gathered e.g. client deceased.

To request a write off for amounts below £250.00 send an e/mail to the [Debt Team](#) - this must be a written request (and can be by email). The request must provide:

- Customer name
- Customer number
- Invoice number(s) to be written off.
- Reason for the write off
- Your name, position and contact number.

Write offs above this amount must have the appropriate authority as per the Financial Regulations e.g. Assistant Director sign off or they will be rejected.

Cancellations

If you find that you have raised an invoice incorrectly, (e.g. service was not provided, invoice duplicated), you must contact the debt team who can cancel the invoice for you.

This must be in written form (email is acceptable). This should be done as soon as the error is noted in order to prevent recovery action from being taken inappropriately.

An invoice must be cancelled when it has been raised incorrectly e.g. service not provided, invoice duplicated. This must be done quickly to prevent recovery action from being taken.

To do this you must:

Send the request to the [Debt Team](#) (preferably by email).

Providing details of:

- Customer name
- Customer account number
- Number of the invoice to be cancelled
- Reason for cancellation
- Your name, position and contact number

The debt team will take the required action.

You can check the action by going into the '[balances](#)' screen in eBusiness suite.

Making a referral

A request can be made to refer a particular customer account for Legal action, or to a collection agency.

Usually these requests will be generated by the Debt Team as part of the agreed debt process – but occasionally a budget holder may wish to initiate the request as part of their monitoring.

To refer a case to the Collection Agency:

- Send the request to the Debt Team
- Provide the usual details (as per cancellations etc)
- The debt team will take the required action.

To refer a case to legal you will need to complete a Legal Referral Form (available from the debt team – and planned to be on the Intranet) agreeing to pay any costs involved.

- Send the completed form to the Debt Team

You can check the action has been taken by going into the '[correspondence](#)' screen on eBusiness suite.

Debt Reports

Discoverer

Aged debt reports are at present provided to Budget Holders as Discoverer reports. Discoverer is a separate report tool to Oracle, and should be available to those who need it as an icon on the desktop:



Discoverer

For those with access to Discoverer it is intended that the user run the report *at least* once a month and more frequently if their business needs require it. The report runs on 'real time' so will give an accurate account of all outstanding invoices against your budget codes and the age of the debt.

Teams without on line access should have their reports forwarded by their financial adviser.

[Logging on](#)

[Running the report](#)

[Loading and reading the report](#)

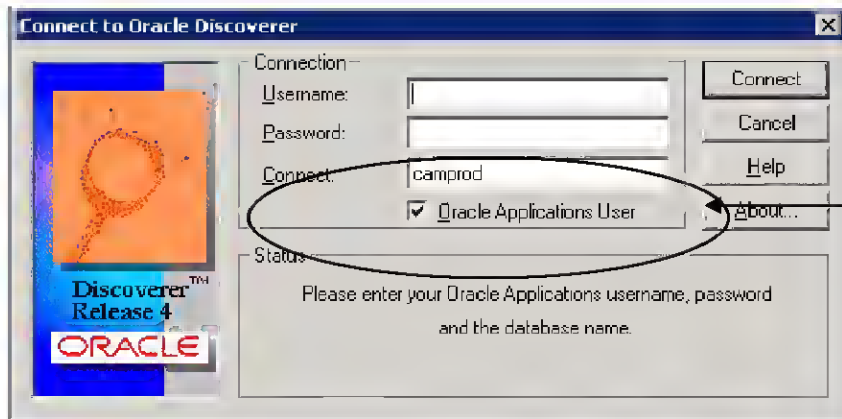
[Exporting to Microsoft Excel](#)

[Manipulating the Data in Microsoft Excel](#)

[Trouble-shooting](#)

Logging on

Double click on the Discoverer icon on your desktop.
You will then be presented with the following screen:



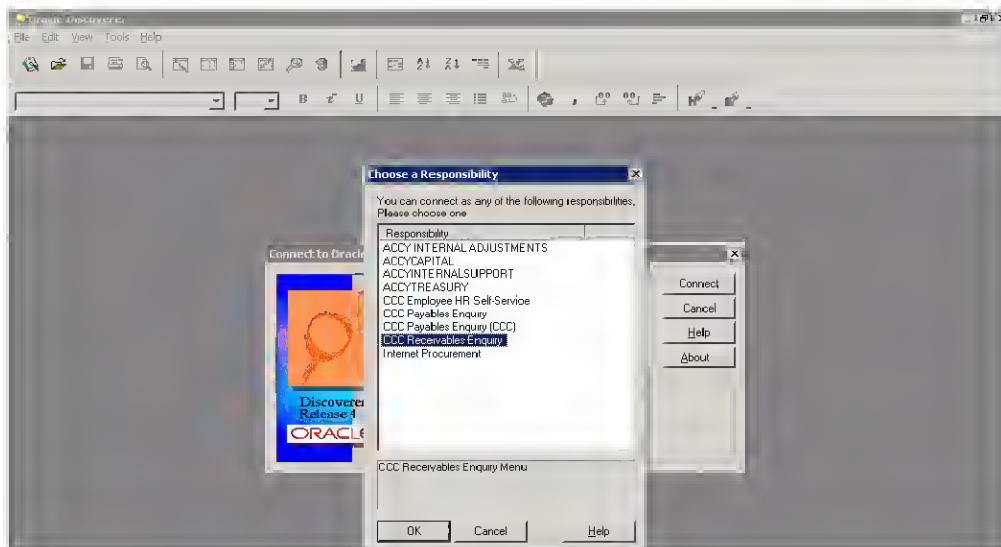
Check that the 'Connect' field shows 'camprod' and that the 'Oracle Applications User' box is ticked

Type in your username and password (NB: your username and password will be the same as you use on eBusiness Suite) and click on the Connect button.

Responsibilities Screen:

Having logged in you will be presented with the Responsibilities Screen. The list of responsibilities displayed will vary according to your system access rights.

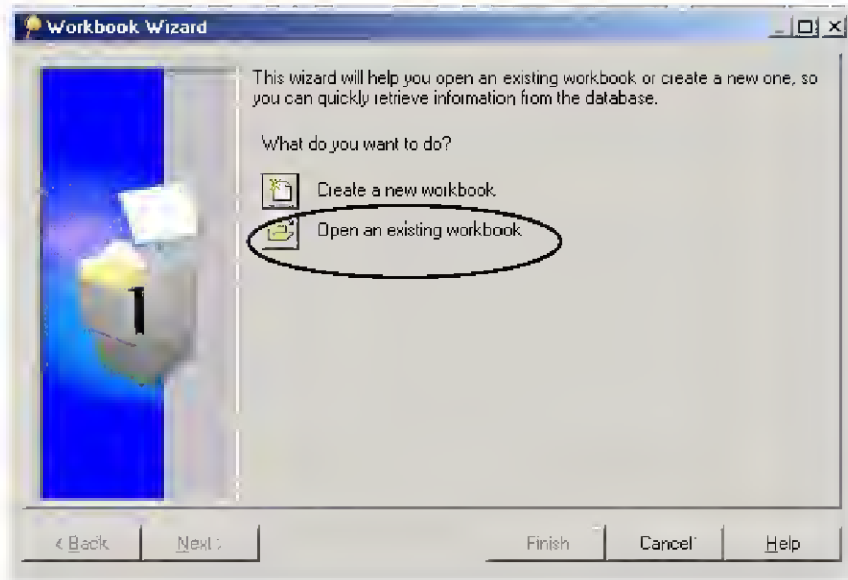
You will need to access the report through your BH GL Responsibility. So click and highlight your GL Responsibility (i.e. BH _____) and click OK.



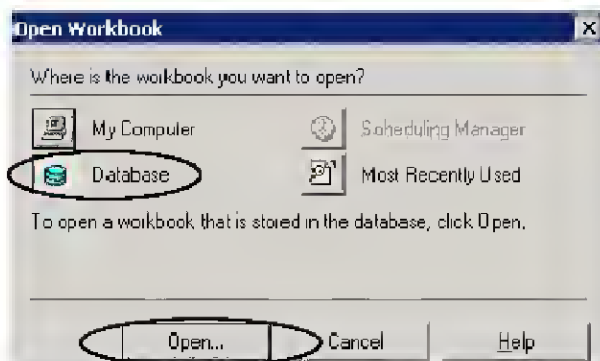
You will then be connected to the database.

Running the Report

Once you have selected the responsibility, the Workbook Wizard screen is displayed. To run the Debt Report, click on “Open an existing workbook”



At the “Open Workbook” screen click on Database, then Open

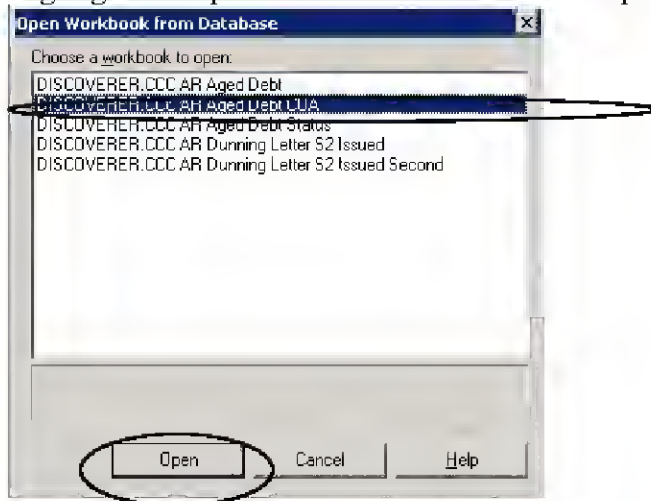


Selecting the Workbook from the Database

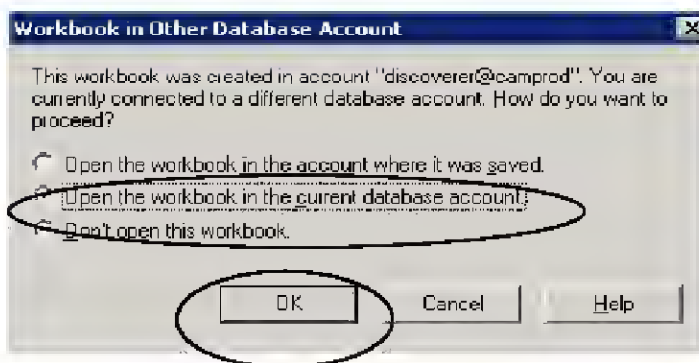
You may have a number of reports available to you, the debt report is:

DISCOVERER.CCC AR Aged Debt COA

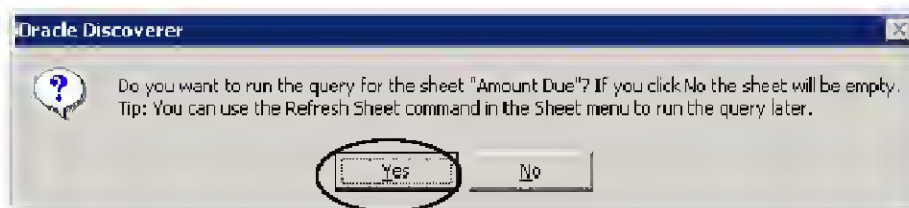
Highlight the report with the mouse and click Open.



You will then be presented with a query screen – you should choose “Open the workbook in the current database account” and click OK.

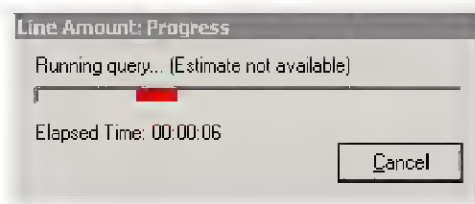


You will then be presented with the following question box - click Yes.



Loading and reading the report

Whilst the report is running you will see a query bar “building” across your screen:



After a few minutes the loading will be complete and the workbook will open on your screen.

Aged Debt COA Report

The purpose of the report is to show in summary form who owes you money, for which invoices, and how long they've owed you that money for. By the time something appears in the older aged debt "buckets" (a debt management term!) you should know all about the debt and why it hasn't been paid: this should just be a reminder for you.

When the Aged Debt COA workbook has loaded you will be presented with a screen similar to this:

Cambridgeshire County Council
CCC AR 003 Aged Debt COA

Report Run: 16-APR-03 At 12:09:29 PM

Page Items: Sales Rep: G315 Pedestrian Zone

Customer Name	Trx Number	Invoice Description	Debt Status	Amount Due Remaining	Current	Up To 1 Month Overdue	1 - 2 Months Overdue	2 - 3 Months Overdue	3 - 6 Months Overdue	6 - 12 Months Overdue	Over 12 Months Overdue
	MM1167657J		Recovery Agency	258.64							258.64
	1001179		Unknown	247.80					247.80		
	10009861		Unknown	239.58					239.58		
	10016322		Unknown	367.08					367.08		
	10022961		Unknown	2,207.21	2,207.21						
				198.07							198.07
				553.02							553.02
	MM1167658E		Recovery Agency	1,891.12							1,891.12
	10013305		Unknown	252.28					252.28		
	10015678		Unknown	25.00					25.00		
	10011901		Payment Plan	222.80					222.80		
	MM1155398E		Recovery Agency	276.82							276.82
	MM1163928E		Income Debt Reco	908.64							908.64
	MM1155383K		Unknown	383.54							383.54
	MM1147596C		Recovery Agency	240.22							240.22
	MM1147606H		Recovery Agency	328.47							328.47

Line Amount | Amount Due

- 1 **Toolbar**
- 2 **Headings**
- 3 **Customer Name**
- 4 **Invoice Number**
- 5 **Invoice Description**
- 6 **Debt Status**
- 7 **Amount unpaid**
- 8 – 10 **different "Debt Age Buckets"**
- 8 **Current outstanding debt – still being "dunned"**
- 9 **3-6 Month Old Debt (soon to emerge in the 6 Months and over buckets)**
- 10 **Debts in excess of 6 months old**
- 11 **Line Amount Worksheet Tab (you should not need to use this worksheet)**
- 12 **Amount Due Worksheet Tab (when opening the report will default to this worksheet)**

Choosing cost centres to view:

The report will show one page for each of the cost centres your GL responsibility is allowed to view. By clicking on the downward triangle in the Sales Rep Selection field, you can change the cost centre showing on your screen.

Cambridgeshire County Council
CCC AR 005 Aged Debt COA

Report Run: 25-APR-03 At 11.37.39 AM

Page: 1 of 1

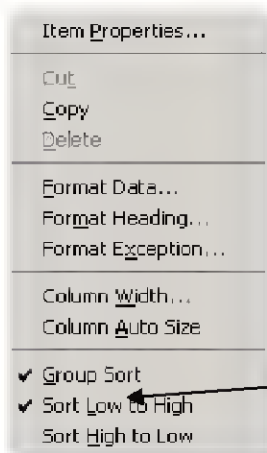
Page Items: Sales Rep: TS43 Income & Payments Section

Customer Name	Trx Number	Invoice Description	Page	1 - 2 Months Overdue	2 - 3 Months Overdue	3 - 6 Months Overdue	6 - 12 Months Overdue	Over 12 Months Overdue
	10015890	WRONG PAYME				547.55		
	10024764	Lease		50.00				
	10030464	Recharge for CIS I						
	10000248	Ground Rent						50.00
	10028665	Ground Rent						
			100.00					
	10026320	Lease	Unknown	7,699.00				

Users without security will have a selection of all CCC Sales Rep codes.

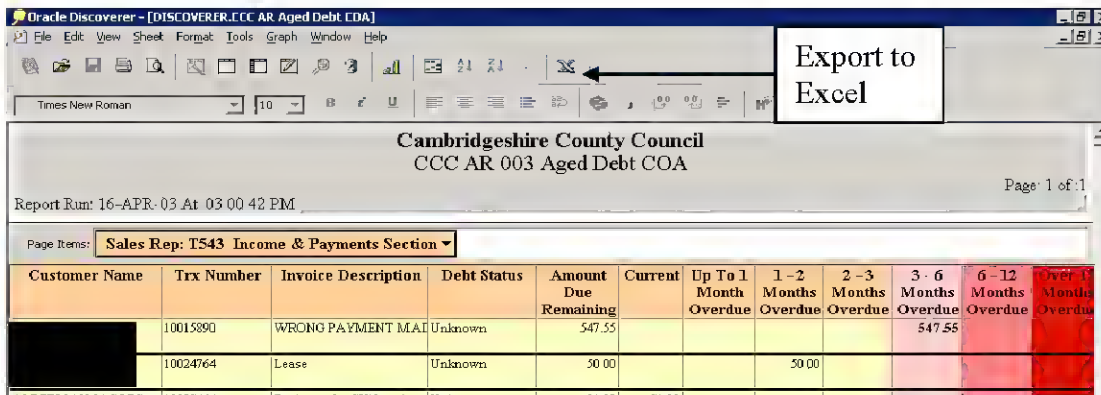
Exporting Data to Microsoft Excel

In order to manipulate the data and present it in a format of your choosing you may wish to work on the data in Microsoft Excel. BUT, before you do you need to ensure Customer Name is displayed next to every invoice otherwise data becomes confusing in Excel. To do this you need to switch off the group sort in Discoverer: right click on the Customer Name heading and you will be presented with the following box:



Left click on “Group Sort” and the box will close. In the report, all of the Customer Name cells should now be filled in.
The data is now ready to export.

The easiest way to export information to Microsoft Excel is to click on the Excel button on the toolbar (see below):



You will be prompted to choose where you wish to save the Excel spreadsheet containing the data.

The automatic default will be the Discoverer folder on your computer’s C-Drive and the filename. “CCC AR Aged Debt COA.xls”. Change this to a network drive - either your own home directory (e.g. “ccc au366 Home Directory”) or your departmental directory (e.g. ccc Res Corp Finance) – and something like “CCC AR Aged Debt COA *today’s date*”.

The data will then be exported to Microsoft Excel and the Excel spreadsheet will open automatically, please note the time taken to export is dependent on the number of rows that you are exporting.

Please Note:

When exiting out of Discoverer if you are prompted to save any changes made to the report DO NOT click ‘Yes’ and save the changes made.

Sorting the data in Excel

1. Make sure the cell pointer is positioned somewhere within the main data of the spreadsheet (i.e. not headings or titles).
2. Select Data from the main menu
3. Select Sort from the drop-down menu.

	A	B	C	D	E	F	G	H	I	J	K	L	M					
1	Cambridgeshire County Council OCC AR 003 Aged Debt COA Page: 1 of :1 Report Run: 23-APR-03 At: 03:42:20 PM																	
2																		
3	Sales Rep: T543 Income & Payments Section																	
4																		
5	Customer	Trx Numbe	Invoice De	Debt Statu	Amount Du	Current	Up To 1 M						1 - 2 Month	2 - 3 Month	3 - 6 Month	6 - 12 Mon	Over 12 Months	Overdue
6		10015890	WRONG PA	Unknown	547.55								547.55					
7		10024764	Lease	Unknown	50								50					
8		10030464	Recharge f	Unknown	21.28								21.28					
9		10000248	Ground Re	Income De	50								50					
10		10028665	Ground Re	Unknown	50								50					
11					Customer Total								50					
12		10026520	Lease	Unknown	7699								7699					
13		10026523	Lease	Unknown	9752								9752					
14					Customer Total								7044.12					
15		IN121009C	DUPLICATE	Unknown	7044.12								7044.12					
16		10030758	Recharge f	Unknown	11.97								11.97					
17		IN1132598	FP Y	Unknown	113.95								113.95					
18		10030565	Recharge f	Unknown	1.33								1.33					
19		10030564	Recharge f	Unknown	7.99								7.99					
20		10030754	Recharge f	Unknown	6.65								6.65					
21		10030538	Recharges	Unknown	90.44								90.44					
22		10005400	Rent	Unknown	12.5								12.5					
23		10010430	Lease	Unknown	12.5								12.5					
24		10017388	Rent	Unknown	12.5								12.5					
25		10028612	Lease	Unknown	12.5								12.5					
26					Customer Total: 50,00								50,00					
27		10030567	Recharge f	Unknown	38.57								38.57					
28		10030561	Recharge f	Unknown	2.66								2.66					
29		10007506	PAYMENT	Payment P	218.17								218.17					

The header rows from the report will appear in the **Sort by** and **then by** fields.

Sorting is done either numerically, or alphabetically, 1 – 100, 100 – 1, A-Z or Z – A depending on whether you choose ascending or descending and whether the field is numerical or alphabetical.

Combining fields is helpful: for example, do sort by customer name, then by Debt Status to see debts grouped into their different statuses for each customer. However Excel doesn't know that Debt Status' themselves have a hierarchy: the sort will only be alphabetical!

You will find the most helpful sorts are:
 Customer Name, Debt Status
 Amount Due Remaining



Tip 5 If you give column M a heading "Aging Bucket" and copy this command into column M, line 6, then copy that all the way down your report you will find that you can easily sort by this new column "Aging Bucket":

=IF(F6>0,1,IF(G6>0,2,IF(H6>0,3,IF(I6>0,4,IF(J6>0,5,IF(K6>0,6,IF(L6>0,7,0)))))))))

Cambridge County Council
CCC AR 003 Aged Debt COA

12:43:03 PM

543 Income & Pa

Number	Invoice
90	WRONG
64	Lease
48	Ground R
65	Ground R
01	
09C	DUPLIC
21	Licence
11	Paid Incom
59B	FP Y
91	Loan

Options

Formats | Cache | Connection | Advanced | **EUL**

-End User Layer Access:
You have access to more than one End User Layer (EUL). An EUL is a collection of tables in the database which controls your ability to create and use workbooks. Please talk to your administrator if you need help.

You can set a default EUL for Discoverer to use each time you connect to your database.

Select a default EUL:

OK Cancel Help

2	2 - 3	3 - 6
ths	Months	Months
rdue	Overdue	Overdue
		547.55
	50.00	
80.00		

Go to **Tools** on the toolbar, then **Options**, scroll across the Options Tab to the final tab on the right and select **EUL**.

Click on the **Select EUL Default** drop down box, and change the default EUL to **CCCEUL_US** and click on OK, then click on OK again to confirm the change of default.

If that does not solve the problem then contact Business Support (Ext 7333).

VAT

It is often wrongly assumed that the council, as a public body, does not pay or charge VAT.

The council is required to charge VAT (*output* VAT) on some of the goods and services it supplies, depending on:

- Whether the service being provided is a statutory one – if it is statutory, VAT is not charged;
- Whether the service being provided could be provided by the private sector – if it could be, VAT is usually charged although there are exceptions;
- To whom the service is being provided – if internally, or to another local authority, VAT is sometimes not charged.

For clarity in budget monitoring, the recovery of VAT is not charged to budget holder account codes, rather it is charged to a central account. So, if goods are provided to the value of £117.50 inclusive of VAT, £100 will be credited to the budget holder and £17.50 credited to the central account. The eBusiness suite handles this in the case of an on-line invoice, but VAT has to be separately coded on lodgements.

When to charge VAT

If an item is being provided on a traded basis to an external body, and in competition with the private sector, VAT should be charged. NB Foundation schools count as part of the authority here and hence are not private bodies for VAT charging purposes.

Education services do not attract VAT, even if they could be provided by the private sector, i.e. adult education.

Internal charges are not made with VAT as the VAT effect should be net nil to the council.

Rent and hire of property can have VAT added, but it is not required.

SUPPLIES (INCOME) WHICH ARE TAXABLE AT THE STANDARD RATE OF VAT (CURRENTLY 17.5%)

Name	Subjective Accounting Code
Adult Video Hire	86456
Badges	84616
Business information	84460
CD - Rom hire	86458
Charge for use of CCC vehicle	86500
Childrens Videos	86459
Client Management - Grounds Maintenance	87110
Commission on sales	84611
Compact discs	86453
Computer Disks	84702
Computer disks	84702
Computer printouts	86483
Computer software	84450
Countywide Magazine Advertisement	81000
DVDs	86457
Diskbank income	86482
Drinks	84330
Dual use of buildings	86506
Electrical safety testing	86031
Farm tenants maintenance contributions	86750
Faxes	84501
Fire Authority	82320
Internet Printouts	86485
Internet usage costs	86481
Lab testing charges	86061
Lettings: Caretakers/Cleaners costs	86711
Lettings: Equipment	86704
Lettings: Sports areas	86702

Lettings: heat / light charges	86712
Lost property	84902
Meals / Catering	84300
Meals / Catering - VATable	84301
Microfiche	84440
Music cassettes	86452
Non-Processed goods	84320
Phone call boxes	84341
Police Authority	82310
Poster sales	84615
Printed items	84500
Printing and Reprographic Fees - VATable	86091
Printing and reprographic fees	86090
Private mobile phone calls	86510
Private photocopies	84503
Private telephone calls	86509
Private work done at cost	86050
Private work reinstatement income	86218
Processed goods	84310
Products	84100
Property management advice	83400
Recover advertising cost	86503
Recovery of legal costs	86070
Salary costs recovered	83050
Sale of cards	84602
Sale of phone cards	84603
Sale of photographs	84604
Sales	84000
Sales of materials	84800
Vehicles / Plant	84903
Waste paper	84901

The line items in Accounts Receivable provide some assistance in telling the user when to add VAT to an invoice: if it is possible to charge VAT, there will be 2 line items, one VATable, and one not, and the user should review whether VAT should be charged when entering the invoice. Some line items always attract VAT and so only an option to charge VAT appears.

VAT on non-invoiced income

However income is banked (lodgement / PO book etc), any VAT collected without being invoiced must be accurately coded when banked. The VAT code is ZA80000 Z3013. The amount of VAT is determined by the ratio 17.5/117.5 for a VAT rate of 17.5%.

Your financial adviser, or Corporate Finance can provide further guidance.

[Return to overview](#)