



Aneurin Bevan University Health Board

Financial Control Procedure Accounts Receivable

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1 Introduction

This policy covers the recovery of all monies due to Aneurin Bevan University Health Board and the correct accounting thereof.

2 Policy Statement

The policy sets out the requirements of the Health Board to ensure there are adequate controls in place to identify all sources of income due to the Health Board, to ensure it is promptly recovered and accurately accounted for. This Financial Control Procedure should be read in conjunction with Aneurin Bevan University Health Board's Standing Financial Instructions and the staff Overpayments Policy.

3 Aims

The purpose of this document is to clearly set out the responsibilities of Health Board staff to ensure that all income due to the Health Board which is not collected at the point of service or sale is:

- Invoiced to the appropriate debtor promptly and in accordance with agreed tariffs and other charging arrangements.
- All invoices should be processed through the Accounts Receivable department.
- Accounted for in the reporting period to which the income relates.
- Properly pursued with adequate arrangements for the collection of income due.

4 Objectives

The objective of this procedure is to clearly set out a control framework to ensure that all income due to the Health Board is identified, invoiced, collected within the Health Board's stated terms of payment (including referral to the Health Board's debt collection agency), and accounted for in the correct period.

5 Scope

This document relates to staff as follows:

- All staff and managers who raise income requests across the organisation.
- Staff within the Corporate Finance department who provide the cash and banking function for the organisation and those staff who are responsible for authorisation where appropriate.
- Staff within the Accounts Receivable function who raise invoices and chase payment thereof.
- Staff within the NWSSP payroll department with responsibility for raising income requests forms relating to overpayments.

6 Roles and Responsibilities

6.1 Managers who generate income

Are responsible for:

- Initiating the raising of invoices, by the submission of a correctly completed and authorised income request form to the Accounts Receivable Department, to ensure that all income due to the Aneurin Bevan University Health Board is requested from the recipients of goods or services supplied.
- Ensuring that there is appropriate documentation available to support any agreements for goods and services provided in order to minimise payment disputes.
- Engaging in the resolution of disputes when invoices are not promptly paid.
- Directorate Managers are responsible for carrying out a periodical review to ensure that all sources of income are identified.

6.2 Central Management Accounts Team

Are responsible for:

- Completing the auto invoice upload spreadsheet with the mandatory information for each invoice.
- E-mailing the appropriately completed spreadsheet for upload to the ledger via the Auto Invoice process to the Accounts Receivable Officers. The email should state the number and value of invoices to be raised and have the auto invoice spreadsheet as an attachment.

- The Spreadsheet should show the PO number of the receiving customer, as appropriate. If no PO is available, the CMA team will endeavour to provide this in a timely manner, to assist the Accounts Receivable team to manage chasing the debt with the customer.
- The VAT treatment of each transaction will be considered and assessed prior to raising the invoice request.
- The CMA team should liaise with the Financial Services Manager – VAT to ensure the correct VAT treatment has been applied, and that any contracts relating to the income request are kept by the Financial Services Manager – VAT, in anticipation of any request made by HMRC to review the income transaction.

6.3 Accounts Receivable Manager

Is responsible for:

- Month-End closedown of the Accounts Receivable module in Oracle and production of all month end reconciliations and reports.
- Checking credit note requests to supporting information and applying the credit note to the invoice in the ledger.
- Referring debts to the Health Board's debt collection agency where appropriate.
- Reviewing the list of outstanding debts on a monthly basis with the Assistant Head of Financial Services and considering court action where appropriate and recommended by the Health Board's debt collection agency.
- Applying the NHS Arbitration process to NHS Wales debts.
- Preparing a schedule of debts for write off to be submitted for approval, see section 7.8.2.
- Reconciling the Accounts Receivable system to the general ledger prior to review by the Accountancy Manager.

6.4 Accounts Receivable Officers

Are responsible for:

- Checking all manual income requests received for correct completion, authorisation and VAT treatment.
- Raising invoices and credit notes from all requests received and either mailing hard copies in the post or emailing within 24 hours of production.
- Producing and sending 1st and 2nd Dunning letters on a twice weekly basis.

- Liaising with customers and payroll services re setting up payment plans for payment of invoices by instalment and dealing with any queries raised
- Production of a monthly schedule of outstanding invoices by budget holder, distribution and collation of responses.

6.5 Treasury Officers

Are responsible for:

- Receipting all cash received by the Health Board in payment of invoices raised and apply to the appropriate invoice in the ledger.
- Liaising with the Accounts Receivable Manager re any unapplied amounts to clear them and repay if necessary.

6.6 Accountancy Officer

Is responsible for:

- Receipting payments received via deduction from salary to the customer account against the invoice raised in the ledger.

6.7 Accountancy Manager

Is responsible for:

- Reconciling on a monthly basis, the Accounts Receivable system with the balance per the General Ledger.

6.8 Payroll Department

Is responsible for:

- Submission of timely income request forms and associated backing documents in relation to overpayments of salary, travel expenses and other payroll related payments.
- Responding to queries from employees regarding salary related overpayments to facilitate prompt payment of invoices.

7 Main Body

All income due to the Health Board which is not collected at the point of service or sale is:

- Invoiced to the appropriate debtor promptly and in accordance with agreed tariffs and other charging arrangements.
- Accounted for in the reporting period to which the income

relates.

- Properly pursued with adequate arrangements for the collection of income due.

Invoices must be raised for all types of income due, except where alternative arrangements are in place or where the income has been collected at the time of service or sale.

The charges to be applied will be as determined by:

- Guidance issued by the Welsh Government, the National Health Management Executive or any other government department.
- Rates determined or agreements reached locally by officers of Aneurin Bevan University Health Board.

A specific policy for the recovery of debts relating to staff that have been overpaid has been developed and must be read in conjunction with this document insofar as it relates to recovery of debts related to overpayments made via the salaries and wages system for staff. See '[Policy for the Recovery of Overpayments to Employees](#)'.

Bills that are not paid in accordance with the procedure set out for timely recovery of debts will be referred to the Aneurin Bevan University Health Board's debt collection agency and in the event of continued non-payment will be considered for civil court action for debt recovery where cost effective to do so and based on the advice of the Health Boards debt collection agency.

Separate procedures are in place for Welsh NHS bodies and other public bodies.

To maintain internal control, Officers responsible for the Accounting and Control of Accounts Receivable should not also receive and account for cash or cheques

7.1 Procedure for requesting and raising an Invoice

7.1.1 The sources of information to enable an Accounts Receivable account to be raised are:

- An Income Request Form (Appendix A)
- E-Mail
- Auto-Invoicing

7.1.2 All requests to raise an invoice by Managers, who are responsible for notification of income due, must be forwarded to the Accounts

Receivable department by one of the sources identified in Paragraph 7.1.1 above and must contain the following information:

- Name and telephone extension number of the requesting officer
- The full name and address, including the postcode, of the debtor
- If the debtor is a company or other organisation, the name of the person to whom the invoice should be directed.
- The Oracle customer number for the debtor, if known
- A telephone number, and email address if possible
- Full details of the charge to be made, together with any appropriate backing documentation.
- A valid Purchase Order number from the customer, in line with All Wales No PO No Pay, where applicable.
- The amount to be billed, with VAT applicable shown separately
- The financial code to which the income is to be credited.
- Named individual within ABUHB to be contacted in the event of a query on the invoice (FAO), including contact number and/or email address.

- 7.1.3 When invoices are raised, managers must ensure that there is appropriate documentation available to support any agreements for goods and services provided to the customer. This documentation must be issued to the Financial Services Manager – VAT, to ensure the correct VAT treatment has been applied, prior to the invoice being raised. This will minimise later payment disputes. To this end this policy ensures that the manager who initiates the invoice will be engaged in the resolution of disputes when invoices are not promptly paid.
- 7.1.4 All requests for an invoice to be raised must be authorised by the requesting officer (other than Auto-Invoicing) and forwarded to the Accounts Receivable department for action.
- 7.1.5 The Accounts Receivable department will be responsible for ensuring that invoices are raised for all requests of income due to the Aneurin Bevan University Health Board.
- 7.1.6 On receipt of the Income Request form (See Appendix A), the Accounts Receivable Manager, or Accounts Receivable Officer should ensure that the form is correctly completed and authorised by the requesting officer. Incomplete or unsigned requests are to be returned to the originator for completion (There is no requirement for this with Auto-Invoicing). The Officers should also check the correct treatment of VAT is indicated on the form and inform the originator where this is different. A customer number is then allocated and documented on the requisition form.

- 7.1.7 The Income Request forms or other sources as per paragraph 7.1.1 are sorted by the Accounts Receivable Officer, and sequentially numbered (requisition number). The total of this batch is to be calculated and entered on to the Batch Control Register.
- 7.1.8 The information from each batch of Income Request forms, or other sources as per paragraph 7.1.1, shall be input into the Oracle Accounts Receivable system. After inputting each request in the Oracle Accounts Receivable system, the Accounts Receivable Officer is to enter the date invoice is raised and the invoice number on to the Income Request form or other source of notification, and stored electronically.
- 7.1.9 On completion of the batch, a batch header shall be generated, detailing control value and number of invoices raised.
- 7.1.10 The Accounts Receivable Officer should complete a batch header and check that the batch totals reconcile to the Batch Control Register.
- 7.1.11 The batch header, hard copy invoices and original income request form should be passed to and checked by a member of the Accounts Receivable department, other than the person inputting the Income Request Forms to which the batch relates. Appropriate action should be taken for any invoices where discrepancies to the Income Request Form are identified. The officer checking accuracy should sign the batch header.
- 7.1.12 The Invoices should be dispatched to the debtor within 24 hours of production. Hard copies of invoices are not kept in the office but may be reprinted from the Oracle Accounts receivable system at any point in time.
- 7.1.13 The Income Request Forms are scanned (with any associated Backing documentation) to the Invoice on the Oracle Accounts Receivable module. All Income Request Forms in a single Batch are scanned to the Batch Header, and an electronic copy is retained. Hard copy requests are no longer retained.
- 7.1.14 The Health Board has implemented the Auto-Invoicing process within some departments to facilitate the raising of invoices.

Auto-Invoicing uses an interface to upload invoices directly into the Oracle Accounts Receivable system, through a template. The correct completion of the template is the responsibility of CMA. The

information on the auto-invoicing template should match the detail required on the invoice request form, as detailed in 7.1.2. Once the template is complete and validated, it is transferred into Oracle by the Accounts Receivable Officer and a new Batch of invoices is created.

The Accounts Receivable team will be notified by CMA, via email, that a new batch of invoices is ready to be imported into Oracle. The email will include the total number of invoices in the batch, the total batch value, and the file name of the batch. The Accounts Receivable team will ensure that the batch is imported into Oracle successfully, and the invoices are printed or emailed and sent to the customers.

The Accounts Receivable team will notify the requester, via return email, of the success of the batch, confirming the total number of invoices raised, and the total value of the batch.

If there are any issues with the batch, the batch will be cancelled by the Accounts Receivable team, and returned to the requesting officer for review. The batch will then need to be reviewed and amended as required, and re-entered as a completely new batch.

The full Auto-Invoicing procedure details the step-by-step guide for implementing Auto-Invoicing (Accounts Receivable – Auto Invoice Process).

7.2 Notification of Payments

- 7.2.1 Hospital Cashiers/Finance Cashiers who receive payment of an invoice are to record as much detail as possible on the Cash Receipts and Bank Deposit (C & D) sheet and always the invoice number if available. These entries must be coded to the Accounts Receivable control code. The officer receipting cash only has write access to the receipting, with view only access to other Accounts Receivable functions.
- 7.2.2 The Finance Cashier will produce a receipt batch print identifying all receipts received and where appropriate the Accounts Receivable invoice number the amount has been applied to.
- 7.2.3 Cash receipts received that are unable to be allocated to an invoice number will be receipted against the unapplied code. This will also apply to credit transfers. Copies of the relevant statements and/or remittance advice shall be made available to the Accounts Receivable Manager by the Cashiers department for reconciliation of the unapplied receipts register.
- 7.2.4 The appropriate Finance Officer in Financial Accounts shall receipt payments obtained via deductions from salary to the customer account (accounts receivable receipt code). A copy of the deductions list should be forwarded to the Accounts Receivable Manager from the Payroll Manager.
- 7.2.5 The Cashiers Department will enter the payments received for invoices, from all sources into the Oracle Accounts Receivable system, through the receipting module.
- 7.2.6 Any payments received that differ in value from the invoice raised are to be investigated by the Cashiers department / Accounts Receivable Manager and the appropriate action taken to clear these amounts. All refunds to be processed using the debit memo functionality in Oracle and processed via Accounts Payable.
- 7.2.7 On completion of the posting of each batch of receipts, the Cashier shall produce a receipt register. This should be filed and where appropriate the paying in slip attached.
- 7.2.8 The amounts posted against the computerised Accounts Receivable system must be reconciled on a monthly basis with the amounts coded to Accounts Receivable receipts in the general ledger. The Assistant Head of Financial Accounting should undertake the Accounts Receivable reconciliation. This officer should not have access to be able to post receipts on the Oracle Accounts

Receivable system. The Accounts Receivable Reconciliation should be checked and authorised by the Assistant Head of Financial Services and Accounting. Any discrepancies should be investigated and cleared by the Accountancy Manager.

- 7.2.9 The Head of Financial Services and Accounting will have access rights to all Oracle functionality in order to ensure that operational issues are resolved quickly.

7.3 Requesting and issuing of Credit Notes

- 7.3.1 Any credit note requested must be authorised by the requisitioner that requested the original invoice to be raised, and it is their responsibility to inform the Accounts Receivable department when there is a need to amend or cancel an invoice.

All requests for a credit note to be raised must be authorised by the requesting officer (other than internal e-mail requests or for Auto-Invoicing) and forwarded to the Accounts Receivable department for action.

- 7.3.2 All requests to amend or cancel an invoice must be made on a Credit Note Request Form (Appendix B) or by E Mail.

- 7.3.3 The following details must be stated on the Credit Note Request Form by the authorised requesting officer:

- Name and telephone extension number of the requesting officer
- The Invoice Number
- Customer Number
- The Original Invoice Value
- The Credit Note Value
- The Revised Invoice Value
- The reason for amending or cancelling the invoice
- The Financial code to be debited

- 7.3.4 On receipt of the Credit Note Request Form, the Accounts Receivable Manager or Accounts Receivable Officer should ensure that the form is correctly completed and authorised by the requesting officer. Incomplete or unauthorised requests are to be returned to the originator for completion. (There is no requirement for this with Auto-Invoicing).

- 7.3.5 An officer within the Accounts Receivable department will sort the Credit Note Request Forms. The credits are checked for Customer numbers and that the amount to be credited is still outstanding on the ledger.

- 7.3.6 The information from each batch of Credit Note Request Forms shall be input into the Oracle Accounts Receivable system. After inputting each request, the Accounts Receivable Officer is to enter the Credit Note Number and the date actioned on the Credit Note Request Form and sign it.
- 7.3.7 On completion of the batch, hard copies of the credit invoices are printed prior to dispatch. Appropriate action should be taken for any amendments or cancellations deemed to be incorrect by the Accounts Receivable Manager.
- 7.3.8 The Accounts Receivable manager applies the credit to the appropriate invoice then checks the credit notes.
- 7.3.9 The Credit Notes are shown as an individual document. The original invoice and credit notes are printed and dispatched as appropriate. Hard copies of credit notes are not kept in the office but may be reprinted from the Oracle system at any point in time.
- 7.3.10 The batch header document, and any supporting documentation are scanned and filed electronically per batch.

7.4 Debt Collection – Treatment of Invoices Unpaid

7.4.1 The standard debt collection process is as follows:

7.4.1.1 On a twice weekly basis a 1st Dunning letter will be sent out to the individual for any invoice which remains outstanding for 21 days from the date of the invoice (See Appendix C).

7.4.1.2 Where no response has been received to Dunning letter 1 (as above), after a further 21 days a 2nd and final Dunning letter is issued to the individual stating that after 14 days the Debt will be referred to The Health Board Debt Collection Agency.(See Appendix D)

7.4.1.3 At the same time as the second Dunning letter is issued, the requesting manager is also contacted to help facilitate the process and inform of any disputes that may have arisen with the Customer.

7.4.1.4 If payment is not received within 14 days of the second Dunning letter or there is no further information or the manager has not replied the Accounts Receivable manager will refer the debt to the Health Boards Debt collection agency for them to pursue the debt on behalf of the Health Board.

7.4.1.5 On a monthly basis all debts outstanding and referred to the debt collecting agency will be reviewed in a meeting with the Assistant Head of Financial Services, Treasury Manager and Accounts Receivable Manager. A decision will be taken on whether to refer any outstanding debts for court referral. This referral will be based on the debt collection agency's advice and likelihood of court action success. Where necessary, decisions will be escalated to the Head of Financial Services & Accounting.

7.4.2 Exceptions to the standard process:

7.4.2.1 A specific policy exists for the recovery of overpayments to employees and ex-employees which needs to be read in conjunction with this Financial Control Procedure. For other outstanding debts relating to Health Board employees and former Health Board Employees e.g. mobile phones, lease cars, the standard debt collection procedure will be applied. See '[Policy for the Recovery of Overpayments to Employees](#)'.

7.4.2.2 NHS Organisations – Welsh – All Welsh NHS bodies are subject to the arbitration process set out by Welsh Government and must

adhere to this policy when chasing outstanding debts. The current Welsh Health Circular (WHC_2019_014) detailing the roles and responsibilities of each NHS Wales Organisation, will be updated in April 2021, and is updated on a bi-annual basis.

7.4.2.3 NHS organisations Non Welsh – Statements and copy invoices are sent monthly. A list of all outstanding invoices will also be sent to the requestor, to inform them of the outstanding debt, and help facilitate any disputes. The Accounts Receivable Manager will also contact the NHS organisation concerned by email or telephone to ascertain the reason for non-payment providing the invoice has not been raised in error, telephone calls or email contact shall continue until such a time as the invoice is settled.

7.4.2.4 Other Public Bodies

The procedure for the collection of debts from other public bodies is laid out in Appendix E & F.

7.4.2.5 Research & Development Invoices

Standard Research & Development contracts include 45 day payment terms.

On a twice weekly basis a final Dunning letter will be sent out to the debtor for any invoice which remains outstanding for 45 days from the date of the invoice (See Appendix D). This letter states that after 14 days the debt will be referred to The Health Board Debt Collection Agency.

At the same time as the second Dunning letter is issued, the requesting manager is also contacted to help facilitate the process and inform of any disputes that may have arisen with the customer.

If payment is not received within 14 days of the second Dunning letter or there is no further information or the manager has not replied the Accounts Receivable manager will refer the debt to the Health Boards Debt collection agency for them to pursue the debt on behalf of the Health Board.

7.5 The Local Health Board's Debt Collection Agency

7.5.1 All debts referred to the Aneurin Bevan University Health Board's Debt Collection agency should be referred as per the signed agreement between Aneurin Bevan University Health Board and the contracted Debt Collection Agency.

7.5.2 The contracted Debt Collection Agency undertake to:

- Approach debtors referred by letter, email and telephone only.
- Provide progress reports on each case.
- Remit all monies collected promptly.
- Charge for successful UK recovery services.
- Seek approval in advance for any "in person" site visits to debtors.

7.5.3 The Aneurin Bevan University Health Board undertakes to:

- Pay contracted Debt Collection Agency for all agreed services rendered and within agreed time limits as detailed on the supplier invoice.
- Provide any information requested by the contracted Debt Collection Agency, if possible.
- Inform the contracted Debt Collection Agency of any payments which have been received by the Local Health Board, in respect of invoices referred to them.
- Inform the contracted Debt Collection Agency on the Local Health Board's agreed courses of action in respect of any debts referred to them, when necessary.

7.6 Payment by Instalments

7.6.1 Any enquiry to pay by instalments will be reviewed by the Treasury Manager

Payments by instalments, where possible, shall be limited to a period of 12 months and should be by standing order or payroll deductions. Where there are special circumstances, the period, amount payable by instalment, and method shall be at the discretion of the Assistant Head of Financial Services. (In the absence of the Assistant Head of Financial Services, the decision will be made by the Head of Financial Services and Accounting.)

Where customers have requested to pay by instalments, the Health Board will issue an invoice for an Administration Charge of £1 per month for every month of instalment.

7.6.2 In the case of Overpayments of Salary, where payments by instalments are requested, the '[Policy for the Recovery of Overpayments to Employees](#)' shall be followed (see section 7.4 for detail).

The Health Board will issue an invoice for an Administration Charge of £1 per month for every month of instalment from the end of the 'matching period', as per the 'Policy for the Recovery of Overpayments to Employees'.

7.7 Court Action

7.7.1 If all attempts to recover the debt via the usual follow-up procedure have failed consideration shall be given to take the debtor to court. The decision on whether to take this course of action shall depend on:

- The circumstances of the debt and the likely success. Advice from the Local Health Board's Debt Collection Agency shall be taken into account.
- The value of the debt.

7.7.2 The decision on whether to apply for court action shall rest with the Head of Financial Services and Accounting.

7.8 Write Off Procedure

7.8.1 Only Non NHS invoices can be written off. The NHS Manual for Accounts states that NHS Debts cannot be written off. If a NHS Debtor refuses to settle an account, negotiations should take place in an attempt to resolve the disputed amount in line with the Welsh Government Arbitration procedure which all Welsh NHS bodies must adhere to. For all English NHS disputed invoices meetings should be held with the appropriate parties to reach a satisfactory conclusion.

7.8.2 Those Non NHS Invoices which are proposed for write off should be detailed on a schedule prepared by the Accounts Receivable Manager. The Accounts Receivable manager, on a bi-monthly basis, will review outstanding debts that have been classed as a "Bad-Debt", and prepare a schedule, providing the following information:

- Invoice Number
- Invoice Date
- Invoice Type, e.g. Private Patient, Prescription Charge
- Debtor Name
- Original Amount with VAT identified separately
- Amount Outstanding with VAT identified separately
- Reason for the Write off

- 7.8.3 The Health Board has introduced an Approval Hierarchy, based on the value of the bad debt that is proposed for write off. The Approval Hierarchy is as follows, and contains 6 Authorisation levels:

Authorisation Level	Responsible Officer	Lower Limit	Upper Limit
1	Assistant Head of Financial Services	£0	£10
2	Head of Financial Services & Accounting	£10	£50
3	Assistant Director of Finance (Financial Systems & Services)	£50	£2,500
4	Executive Director of Finance	£2,500	£25,000
5	Audit Committee	£25,000	£50,000
6	Welsh Government	£50,000	No Upper Limit

- 7.8.4 The Accounts Receivable Manager will prepare a schedule with proposed write-offs for each Approval Level. Each schedule will be sent to Assistant Head of Financial Services, who will then review the proposed write-offs, and provide approval as appropriate.

- 7.8.5 For those write-offs that require further approval (i.e. Write-offs over £10), the schedule will be sent to each Responsible Officer in the Approval Hierarchy in turn, based on the value of the debt.

For example, if there is a debt of £1,000 proposed for write-off, the Assistant Head of Financial Services and Head of Financial Services and Accounting will review and approve the write off in turn, before it is sent to the Assistant Director of Finance (Financial Systems & Services) for final approval.

- 7.8.6 Once final approval for each debt has been provided, the write-offs can be processed on the system by the Accounts Receivable Manager, who will receive the signed certification from the final authoriser.

- 7.8.7 The debts which have been approved for write-off will be reported to the Audit Committee on a periodic basis, detailing the total number of debts per authorisation level, and the total value of the debts.

- 7.8.8 Invoices will only be put forward for write off once every option for recovering the debt has been pursued and where the Health Board's debt collectors have recommended that court action is not viable.

8 Implementation

This document should be implemented with immediate effect.

9 Further Information

Enquiries regarding this policy should be directed to the Treasury Manager, Head of Financial Services and Accounting or the Assistant Director of Finance.

All are in Corporate Finance, Top Floor, C Block, Mamhilad House.

10 Audit

The Internal audit programme shall, from time to time, review the compliance with this position. In addition External Audit may review compliance with this procedure as part of their financial accounts audit work.

11 Review

Every three years unless there is a requirement to review it sooner.

Appendix A



ANEURIN BEVAN UNIVERSITY HEALTH BOARD INCOME REQUEST FORM

* For Attention Of:

* Customer Name:

Customer Email:

Customer Telephone:

* Customer Address:

* Post Code:

Purchase Order Number

* Please Tick as Appropriate:

Invoice to be Sent out Direct	<input type="checkbox"/>
Invoice to be returned to Requesting Officer	<input type="checkbox"/>
Backing information to be sent out	<input type="checkbox"/>

Details to Appear on Invoice:

* Line Description	* VAT	* Value £
1		
2		
3		
4		

* Account Code for Invoice to be raised:

Entity	Cost Centre	Subjective	Analysis	Unit	VAT	Value £
040						
040						
040						
040						

* Requesting Officer:

* Contact Telephone:

* Contact Email:

* Signed:

* Budget Holder Name:

* Signed:

* Date:

Accounts Receivable Use Only:

Account Number:

Date Raised:

Invoice Number:

* Fields marked with * are mandatory

Appendix B

Credit Note Request

FROM:

TO: ACCOUNTS RECEIVABLE, FINANCE DEPARTMENT,
C BLOCK, MAMHILAD PARK EST, PONTYPOOL. PLEASE WOULD YOU ISSUE A
CREDIT NOTE AGAINST THE FOLLOWING INVOICE:

INVOICE NO.: _____ DATE RAISED: _____

NAME OF DEBTOR: _____

CUSTOMER NO: _____

	AMOUNT	
	£	p
ORIGINAL INVOICE VALUE:		
CREDIT NOTE VALUE:		
REVISED INVOICE VALUE:		

REASON FOR ISSUING CREDIT NOTE

SIGNED: _____ DATE: _____

THIS REQUEST MUST BE APPROVED BY A SENIOR MANAGER

ACCOUNTING CODE					Amount		<u>For Debtors Section Use Only</u>
					£	P	
040							Credit Note Number:
040							
040							Date Actioned:
040							
040							Signed:
040							

Appendix C

1st Dunning Letter

Appendix D

2nd Dunning Letter

Appendix E

Disputed Debts between ABUHB and Local Authorities

Summary

1. This guidance is intended to facilitate the resolution of invoices in dispute between the ABHB and the Local Authorities.
2. The implementation timetable has been designed to ensure that no debts remain outstanding for more than 56 days. This procedure will apply to all invoices regardless of the value.
3. The Health Board has issued a revised debt chasing procedure whereby Managers (authorised signatories) are asked to chase debts if they remain outstanding for more than the allocated payment period of 21 days.
4. It is anticipated that most debts will be agreed and paid within this timeframe and that this procedure will only apply to any invoices where disputes are notified regarding the value or period that the invoice covers.

Scope

5. This procedure will apply to all Welsh Local Authorities.

Procedure & Implementation

6. The timetable for action in relation to disputed debts is outlined below:

Age of Debt (days)	Action	Responsibility
0-21	Invoice raised and awaiting payment.	Requisitioner and Accounts receivable Staff.
22 (1st Dunning letter)	1st dunning letter sent to debtor chasing payment. Authorised signatory/Manager to be notified of the outstanding debt for them to liaise with their counterpart in the billed organisation to secure payment.	AR staff and Authorised signatories/Managers.
44 (2nd Dunning letter)	2nd level dunning letter sent chasing payment and notification of referral to DoF after 14 days if the invoice remains unpaid. Authorised signatory/ manager to establish when invoice will be paid or to resolve any outstanding disputes to facilitate the payment of the invoice.	AR staff and Authorised signatories/managers.

56+	Refer to the Director of Finance if no information has been received from the Manager to say otherwise. Failing this consider court action.	Director of Finance to be notified of non-payment to contact counterpart in billed organisation to reach agreement and invoice paid.
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Appendix F

**Government Bodies Escalation Process
Submission Proforma**

Submitting Organisation:
Creditor Organisation:
Debtor Organisation:
Invoice Date:
Invoice Ref:
Invoice Amount:
Reason for Invoice:
Evidence of verbal discussions between parties: Confirm if included within Attachment or Within Main Case Section
Evidence of written discussions between Chief Executives: Confirm included within Attachment
Case Submission Date:
Director of Finance Signature: