

Children, Families & Education UPDATE



Issue 10
Spring 2009

Late Payment of Invoices

The standard payment terms on invoices paid by exchequer has been reduced to 20 days from the standard 30 days. This has been revised in order to help companies through the credit crisis.

We have had articles in both of the last two newsletters about the late payment of invoices. This is still a big issue for CFE and our BVPI (Best Value Performance Indicator) still needs to improve.

Kent County Council measures how well it is doing and ensures Best Value by collating information called BVPI. The BVPI for exchequer requires invoices to be paid within 20 days, or earlier if agreed payment terms exist. In CFE we manage to pay many of our creditors on time, but there are lots of invoices being paid late. There are two main reasons:

Firstly, invoices are not sent to Exchequer Services quickly enough. If you are expecting an invoice to arrive when you will not be in the office to process it, please make sure that this part of your work is covered. Invoices that are paid late not only reflect on CFE's performance, but also the budget, as creditors are able to receive compensation from KCC at 8% above the base rate.

Secondly, there are also invoices that show as being paid late, but in fact they have been in dispute with the supplier or maybe the original invoice never arrived. In cases such as these, please remember to circle the reason code on the [data capture slip](#). This will prevent the invoice from showing as being paid late, and the performance indicator will not be adversely affected. The four reason codes are:

- A = Non delivery of goods/services
- B = Quality of goods/services
- C = Price/Invoice calculation dispute
- D = Original invoice never received



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PLEASE REMEMBER TO USE A REASON CODE

Every month we have to query around 390 invoices with budget managers in CFE. This creates lots of work for both yourselves and finance. If we can improve our BVPI not only will it save us money but it will save us all some precious time.

If you have any queries please contact Rodica Jobson at Sessions House, 01622 694962 or Dino Di Marco at Kroner House on 01233 652162

Accounts Receivable

Following an audit on raising invoices, it was found that invoices were not being raised within 14 days of the service being provided. The audit report concluded that not only does this delay KCC receiving the money it is due, but also the possibility that if invoices are not raised promptly then they may be forgotten and income due may not be billed.

It was also found that invoice requests were not fully completed, which leads to a delay in the invoice being raised as the originator has to be contacted by Exchequer.

Full guidance on how to raise an invoice can be found on [KentTrustWeb](#)

Reminder for those responsible for, or involved in, purchasing goods, works and services.

[‘Spending the Council’s Money’](#) provides details on how the purchasing of goods, works and services is achieved at operational level. Procurement rules are put in place to provide a structure to deliver:

- Value for money
- Consistency of approach
- Competition
- Transparency
- Fairness



Here is a reminder of the financial values at which procurement processes become mandatory:

- £8,000 to £49,999 at least three written quotations must be sought from appropriate sources.
- £50,000 and above the competitive tender process must be followed.

In addition European Directives, enacted in UK Law, set limits for public contracts above which specific procedures are required to be followed.

The current levels at which these apply are for goods and services, £139,893 and for works, £3,497,313.

There must be no attempt to avoid any of these limits.

Please click on the above link to view the document if you need further guidance, or contact Strategic procurement on 01622 694585 Freecall 70004585.

Purchase cards

Following on from a recent Audit it has been brought to our attention that there are a number of issues concerning the use of KCC purchase cards.

All transactions must be reconciled by the card holder and approved by the approver.

Receipts must be kept for all purchases and cash withdrawals.

Cash logs must be completed and returned to the finance team each month for processing.

Receipts must be kept for all cash transactions.

All cardholders are reminded that a copy of the user manual is available on [Kent Trustweb](#) and failure to comply with the procedures could result in the card facility being removed.

Contact: Janet Laflin – Principal Accountant Systems and Statutory

Tel: 01622 221694



Apprentices receive pay increase

The Personnel Committee have agreed the increase in pay for apprentices from £80 to £105 a week with effect from 1st January 2009. If you have an apprentice working for you, you will need to be aware of the additional costs for your unit.

Marlene's Retirement

Principal Officer, Marlene Rose has retired from CFE Finance in December 2008. Marlene has completed over 25 years service with KCC, starting her career with Social Services in April 1983 working with the Elderly Services Team based at Shepway Local Office in Folkestone. Marlene's expertise was soon recognised and she was appointed to the Finance Income Team at Kent Care House in Ashford. Marlene eventually moved to the Budget Team where she successfully worked her way up to the position of Budget Manager for Mid Kent Social Services. Marlene was also part of the Social Services Finance working group that provided advice and support to Swindon Council, the outcome of which was an increase in their star rating. Marlene has been through several restructures during her time with KCC, the most recent in 2005 when her team became responsible for the budgets for Childrens Social Services which was part of the new CFE Directorate. Marlene's job title has recently changed to Principal Officer which recognises the skills required for her position. Marlene has been a valued member of KCC and will be missed for her knowledge and expertise by all the staff she has worked with and supported during her career.



Staff news

We are pleased to welcome **Bob Smith**, Finance Manager. Bob has come from Suffolk County Council and we wish him all the best in his new role. He replaces **Richard Hallett** who is now the Finance Manager for E&R.

Louise Burgess has returned to work on 1st December, after the birth of her daughter. To ensure continuity, Anne-Marie Jarvis will continue her secondment into the post of Principal Accountant – Budget until March '09, whilst Louise works on projects. **Carly Sutton's** secondment has also been extended until the end of March '09.

Welcome to **Nicole Cook**, who is seconded to the Post of Senior Accounting Technician to cover Claire Walker whilst she is on maternity leave.

Welcome back to **Maxine Gibson**, following her 2 year career break.

Tracy Savage has started her maternity leave and we are pleased to have **Rodica Jobson** from CSS finance covering her position.

At Kroner House we welcome **Nikki Lawton**, Principal Officer; **Dave Mackins**, Accounting Technician; **Sarah Mills**, Senior Administration Assistant and Sarah Erswell covering Rodica's secondment.

Volunteering day at Shorne Woods



Back in mid October, the Budget & LM staff within finance braved the elements and ventured to the Shorne Woods Country Park for a volunteering day.

Armed with saws and loppers, and fully informed of the Health & Safety risks, we got to work.

Apparently the Victorians are to blame for the invasion of rhododendron bushes as they lined the road to London with them. We had a daunting task ahead of us – we had to clear the woods of rhododendron bushes, big ones at that. I'm not sure why they are called bushes – they are more like trees! Most of the wood has been cleared with machinery, but the very edge of the woods was not accessible to the diggers and this was our job for the day.

After sawing and lopping, the only way to dispose of the bushes was to burn them. With the safety tape cordoning off the area, the fire was lit. And what a fire it was – over 6ft high, it was burning the branches faster than we could put them on!.

By the end of the day, we had managed to chop down all the remaining Rhododendron bushes, making the wood a lot clearer. Let's hope that the roots have been removed or we could be back next year!

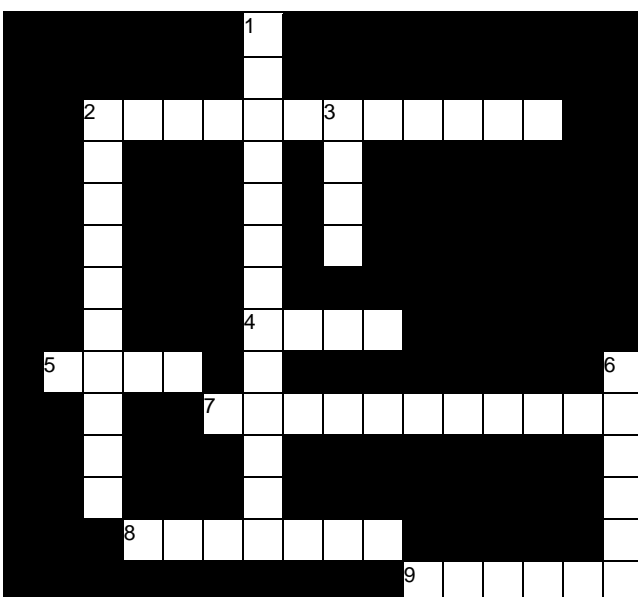
Personal collections

Any collections for personal reasons, such as leaving presents or wedding gifts, must be kept separate from KCC funds.

Cash or cheques must not be banked into a KCC bank account to be withdrawn later. If personal money is banked into a KCC account then this money is getting mixed up with public money. Even when the cash is withdrawn the accounts will show both the income and the expenditure being increased due to the deposits. There are also potential issues around cheques not clearing or being credited incorrectly.

We suggest that should you wish to have a collection then a member of staff volunteers to be responsible for the monies received.

Crossword and Word Search



Across

- 2 Borrowed money to pay for stomach toner (6,6)
- 4 In times of hardship you may want to tighten this (4)
- 5 Your money is safe here (4)
- 7 Winner of 2008 Grand National (6,2,3)
- 8 52 weeks come to a close (4,3)
- 9 The Queen and Darwin are on opposing sides (6)

Down

- 1 He who "alleges misconduct" (13)
- 2 Adherence to a standard (10)
- 3 Accepted everywhere (4)
- 6 "Love me _ _ _ _ _". Its more than a quote! (6)



P	U	R	C	H	A	S	E
Y	O	B	R	A	L	D	F
R	Q	U	O	T	E	Z	C
E	U	D	N	A	P	E	T
D	T	G	K	D	C	R	S
N	A	E	N	N	R	O	T
E	U	T	A	S	E	B	E
T	D	N	B	U	D	Q	S
L	I	M	K	S	I	R	S
F	T	H	U	J	T	Z	A

Word Search

Find the words - but one of them is not there!

Assets	Credit	Quote
Audit	Data	Risk
Bank	Finance	Tender
Budget	Pound	Unit
CFE	Purchase	Zero