

# Guide to completing your sundry creditor and debtor forms



## **What are sundry creditors and debtors?**

Sundry creditor and debtor provision is made in order to comply with the “matching” concept that income and expenditure should be accounted for in the accounting period in which the relevant activity was undertaken.

**You should account for income or expenditure in the financial year that goods were received or provided and not when they were ordered.**

Limits set by the County Council mean that you do not need to submit forms for amounts that are less than £5,000. If there are a number of smaller items under one CFR category (i.e. E19, E25 etc) that total more than £5,000 you should include these on the relevant form.

### **Creditor Form (Pink)**

Complete this form for:

- Goods or services that have been received up to 31<sup>st</sup> March but you will receive the invoice after 1<sup>st</sup> April.
- Income has been received, banked and recorded on FMS up to 31<sup>st</sup> March but relates to services which will be provided after 1<sup>st</sup> April.

### **Debtor Form (Blue)**

Complete this form for:

- Income not yet received and banked but is in relation to goods or services provided up to 31<sup>st</sup> March
- Expenditure that's been incurred on FMS up to 31<sup>st</sup> March but relates to goods or services being received after 1<sup>st</sup> April.

### **Estimates**

Even if you are unsure of the exact amount of a creditor or debtor you should still estimate the amount and enter this on the form. Evidence should be sent to show how you have arrived at your estimate.

### **Nil Returns**

Nil returns are required so please ensure these are also sent.



## How to complete the creditor and debtor forms

1. Complete the information at the top of the spreadsheet. This information will filter into the rest of the spreadsheet including some hidden sheets so please ensure you complete all boxes

SCHOOL PROFIT CENTRE (SAP) =	
SCHOOL NAME =	
TELEPHONE NUMBER =	
PREPARED BY =	
HEAD TEACHER =	

SCHOOL PROFIT CENTRE (SAP) =	
SCHOOL NAME =	
TELEPHONE NUMBER =	
PREPARED BY =	
HEAD TEACHER =	

2. Complete all columns on the forms:

- Account Code = enter the ledger code that your creditor or debtor relates to. Once you have entered this a description of the code will appear in the next column. Ensure this is relevant.
- Value = enter the value of your creditor or debtor.
- Description = Enter a description that relates to that creditor or debtor line e.g., FSM February Actual or FSM March Estimate
- Line Text length check = ensure there is no error in this box
- Counter Party Type = Select this from the drop-down list. Most are self-explanatory but there are some exceptions. Any payroll transactions e.g., overtime/supply must have the counter party type of "External – Other". NCC February meals should be "Internal – Biller Direct" whilst NCC March meals should be "Internal – non-Biller Direct"
- Counter Party Name = the name of the supplier or internal department if within NCC
- Contact Details = only to be completed for internal creditors and debtors (NCC)

### TIPS

- ✓ Enter individual lines for each creditor or debtor i.e. don't enter February and March meals together
- ✓ Don't delete lines (this causes problems when we try to load the creditors and debtors)
- ✓ Don't unprotect the sheet – we have protected certain cells to ensure you don't overwrite them.
- ✓ Ensure there are no ##### on your form – check your form and if you can't see how the error has arisen contact School Finance.
- ✓ If you use an external finance consultant, please ensure they have seen this guide if they are completing your creditors and debtors on your behalf.
- ✓ Amounts entered should be **net of VAT**



## Evidence


Evidence must be provided for all items on the sundry creditor and debtor forms. Each item of evidence should be numbered with the corresponding line on your creditor or debtor form. Evidence should be scanned as one document for creditors and one for debtors and sent at the same time as the creditor and debtor forms. Please send your creditor and debtor forms as excel documents and your evidence as PDF's. **This means you should send us a maximum of 4 documents.**

## Examples

The below screenshot shows an example sundry creditor form:

PROFIT CENTRE	PROFIT CENTRE / INTERNAL ORDER NAME	ACCOUNT CODE	ACCOUNT CODE DESCRIPTION	VALUE	D/C	DESCRIPTION (MAXIMUM 35 CHARACTERS)	Line Text length check (description n + CP name)	COUNTER PARTY TYPE	COUNTER PARTY NAME	CONTACT DETAILS (if internal)
105283	SCH LEDGER BALANCES	94504		0.00	C	SUNDY CREDITOR- CENTRAL GOVERNMENT				
105283	SCH LEDGER BALANCES	94505		0.00	C	SUNDY CREDITOR- OTHER LOCAL AUTHORITIES				
105283	SCH LEDGER BALANCES	94506		0.00	C	SUNDY CREDITOR- NHS BODIES				
105283	SCH LEDGER BALANCES	94507		0.00	C	SUNDY CREDITOR- OTHER PUBLIC BODIES				
105283	SCH LEDGER BALANCES	94511		0.00	C	SUNDY CREDITOR- ASDM				
105283	SCH LEDGER BALANCES	94509		7,460.16	C	SUNDY CREDITOR (Billor Direct)				
105283	SCH LEDGER BALANCES	94509		0.00	C	SUNDY CREDITOR (Non Billor Direct)				
105283	SCH LEDGER BALANCES	94509		7,427.40	C	SUNDY CREDITOR (External Other)				
105283	SCH LEDGER BALANCES	94520		0.00	C	INCOME RECEIVED IN ADVANCE				
105283	SCH LEDGER BALANCES	94510		0.00	C	SUNDY CREDITOR CAPITAL				
105283	SCH LEDGER BALANCES	94513		0.00	C	SUNDY CREDITOR CAPITAL- ASDM				
Total Creditor				14,887.56						
		12080	INS TEACH ABSENCE	500.33	D	Staff Absence - Teachers	37 Internal - Billor Direct	Staff Absence		0115 977320
		12090	INS NONTTEACH ABS	120.00	D	STAFF ABSENCE - NON TEACHERS	41 Internal - Billor Direct	Staff Absence		0115 977320
		20900	PROPERTY INSURANCE	770.50	D	PROPERTY INSURANCE	34 Internal - Billor Direct	Risk & Insurance		0115 9773968
		41010	CONTRACT CATERING	508.37	D	CATERING CONTRACT	25 Internal - Billor Direct	Catering		0115 9774415
		41030	UNIV INF SCL MEALS	614.10	D	UIFSM - February Charges	32 Internal - Billor Direct	Catering		0115 9774415

Lines 1 and 2 relate to NCC staff absence payments for March. The evidence received is shown below:


**Nottinghamshire County Council**

### Invoice

Enquiries regarding invoice details to:  
 TBH - Staff Absence  
 HR Team  
 County Hall, NG2 7QP  
 Telephone: 0115 9773200

Nottinghamshire County Council  
 County Hall, West Bridgford, Nottingham  
 NG2 7QP

Page 1 of 1

Details	Qty	Unit Price	Net Value	VAT Rate	VAT Amount
0211 - Non Teacher Abs Prim 3-195 Days Support Staff Standard Protection 3-195 days Staff Absence Scheme Charge Period from 01/03/21 to 31/03/21	1.000	120.00	120.00	0.00	0.00
0211 - Teacher Abs Primary 3-195 Days Teachers Standard Protection 3-195 days Staff Absence Scheme Charge Period from 01/03/21 to 31/03/21	1.000	500.33	500.33	0.00	0.00
				Net Value £	620.33
				Total VAT £	0.00
				<b>Total Due £</b>	<b>620.33</b>

This invoice will be collected from your bank by Direct Debit using reference 0000611260 on 14/04/2021

61126092557317
225 2627

1

2

The next example is for estimated meal charges:

PROFIT CENTRE	PROFIT CENTRE / INTERNAL ORDER NAME	ACCOUNT CODE	ACCOUNT CODE DESCRIPTION	VALUE	D/C	DESCRIPTION (MAXIMUM 35 CHARACTERS)	Line Text length check (description + CP name)	COUNTER PARTY TYPE	COUNTER PARTY NAME	CONTACT DETAILS (if internal)
105283	SCH LEDGER BALANCES	94504		0.00	C	SUNDRY CREDITOR- CENTRAL GOVERNMENT				
105283	SCH LEDGER BALANCES	94505		0.00	C	SUNDRY CREDITOR- OTHER LOCAL AUTHORITIES				
105283	SCH LEDGER BALANCES	94506		0.00	C	SUNDRY CREDITOR- NHS BODIES				
105283	SCH LEDGER BALANCES	94507		0.00	C	SUNDRY CREDITOR- OTHER PUBLIC BODIES				
105283	SCH LEDGER BALANCES	94511		0.00	C	SUNDRY CREDITOR- ASDM				
105283	SCH LEDGER BALANCES	94509		7,460.16	C	SUNDRY CREDITOR (Billier Direct)				
105283	SCH LEDGER BALANCES	94509		0.00	C	SUNDRY CREDITOR (Non Billier Direct)				
105283	SCH LEDGER BALANCES	94509		7,427.40	C	SUNDRY CREDITOR (External Other)				
105283	SCH LEDGER BALANCES	94520		0.00	C	INCOME RECEIVED IN ADVANCE				
105283	SCH LEDGER BALANCES	94510		0.00	C	SUNDRY CREDITOR CAPITAL				
105283	SCH LEDGER BALANCES	94513		0.00	C	SUNDRY CREDITOR CAPITAL- ASDM				
Total Creditor				14,887.56						
		12080	INS TEACH ABSENCE	500.33	D	Staff Absence - Teachers	37	Internal - Billier Direct	Staff Absence	0115 9773200
		12090	INS NONTACH ABS	120.00	D	STAFF ABSENCE - NON TEACHERS	41	Internal - Billier Direct	Staff Absence	0115 9773200
		20810	CONTRACT CLEANING	3,534.96	D	CONTRACT CLEANING	21	Internal - Billier Direct	C&FM	0115 9773968
		20900	PROPERTY INSURANCE	770.50	D	PROPERTY INSURANCE	34	Internal - Billier Direct	Risk & Insurance	0115 9773738
		41010	CONTRACT CATERING	508.37	D	CATERING CONTRACT	25	Internal - Billier Direct	Catering	0115 9774415
		41030	UNIV INF SCL MEALS	3,822.60	D	UIFSM - March Estiamted Charges	39	External - Other	Catering	0115 9774415

Evidence received:

### Number 7

**March Meals Accrual (est based on w/e 26.3.21 for 1.4.21) - UIFSM - £3822.60**

w/e 5.3.21 – 112 meals (Actual)

w/e 12.3.21 – 402 meals (Actual)

w/e 19.3.21 – 409 meals (Actual)

w/e 26.3.21 – 411 meals (Actual)

w/e 1.4.21 – 328 meals (Estimate)

**1662 x £2.30 = £3822.60**



This example is for a utility:

PROFIT CENTRE	PROFIT CENTRE / INTERNAL ORDER NAME	ACCOUNT CODE	ACCOUNT CODE DESCRIPTION	VALUE	D/C	DESCRIPTION (MAXIMUM 35 CHARACTERS)	Line Text length check (description + CP name)	COUNTER PARTY TYPE	COUNTER PARTY NAME	CONTACT DETAILS (if internal)
105283	SCH LEDGER BALANCES	94504		0.00	C	SUNDY CREDITOR- CENTRAL GOVERNMENT				
105283	SCH LEDGER BALANCES	94505		0.00	C	SUNDY CREDITOR- OTHER LOCAL AUTHORITIES				
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105283	SCH LEDGER BALANCES	94510		0.00	C	SUNDY CREDITOR CAPITAL				
105283	SCH LEDGER BALANCES	94513		0.00	C	SUNDY CREDITOR CAPITAL- ASDM				
Total Creditor				14,887.56						
		12080	INS TEACH ABSENCE	500.33	D	Staff Absence - Teachers	37 Internal - Billier Direct	Staff Absence		0115 9773200
		12090	INS NONTEACH ABS	120.00	D	STAFF ABSENCE - NON TEACHERS	41 Internal - Billier Direct	Staff Absence		0115 9773200
		20810	CONTRACT CLEANING	3,534.96	D	CONTRACT CLEANING	21 Internal - Billier Direct	C&FM		0115 9773968
		20900	PROPERTY INSURANCE	770.50	D	PROPERTY INSURANCE	34 Internal - Billier Direct	Risk & Insurance		0115 9773738
		41010	CONTRACT CATERING	508.37	D	CATERING CONTRACT	25 Internal - Billier Direct	Catering		0115 9774415
		41030	UNIV INF SCL MEALS	614.10	D	UIFSM - February Charges	32 Internal - Billier Direct	Catering		0115 9774415
		41030	UNIV INF SCL MEALS	3,822.60	D	UIFSM - March Estimated Charges	39 External - Other	Catering		0115 9774415
		41050	FREE SCHOOL MEALS	653.20	D	FSM - February Charges	31 Internal - Billier Direct	Catering		0115 9774415
		41050	FREE SCHOOL MEALS	1,117.40	D	FSM - March Estimated Charges	37 External - Other	Catering		0115 9774415
		42030	STAFF TRAINING	95.00	D	STAFF TRAINING	16 Internal - Billier Direct	Rem Ed		0115 9774415
		20200	ELECTRICITY	1,200.00	D	ELECTRICITY - March Charges	37 External - Other	EDF Energy		

Evidence received:

Account enquiries? Call 0845 366 3664  
Customer Services  
Our business hours  
Mon - Fri 08:00 - 17:00  
edfenergy.com/largebusiness  
For power cut or emergency  
call 105  
or visit www.powercut105.com

Invoice period: 02 Jan 21 - 01 Feb 21  
Invoice issue date: 01 Feb 21  
Your ref: N/A  
Page 1 of 4

**Electricity invoice: £1,424.36**  
Status: This VAT invoice is now due for payment.  
Payment due date: 22 Feb 21  
Meter type: Non Half Hourly  
Billing Cycle/Payment Terms: Monthly/BACS, 21 days, in line with your Terms and Conditions  
Supply address: [REDACTED]

COVID - 19 Support Full details of the different support available can be found at the end of this document.

VAT registration number: 529 0412 02

**Account balance brought forward**  
Account balance last period £1,201.23  
Payments received £-1,201.23  
Total balance brought forward £0.00

**Invoice summary**  
Supply charges for this period  
Consumption charges for this period £1,115.58  
Fixed charges £6.79  
Total supply charges for this period = £1,122.37  
Total Climate Change Levy £64.60  
Invoice total (excl. VAT) £1,186.97  
VAT on £1,186.97 at 20% £237.39  
VAT total = £237.39  
Invoice total for this period (incl. VAT) £1,424.36  
Total balance brought forward £0.00  
Total to pay (incl. VAT) £1,424.36

**Payment Due Notice**  
Because you pay by Direct Debit, there's nothing you need to do now. We'll collect £1,424.36 on or immediately after 22 Feb 21.

January charges - 31 days  
March charges - 31 days  
= 61 makeal £1200.

Completed forms (excel) and evidence (1 PDF per school) should be sent to School Finance via email ([cyp.finance@nottscc.gov.uk](mailto:cyp.finance@nottscc.gov.uk)) or Erica.