

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 31st March but you will receive the invoice after 1st April.
- Income has been received, banked and recorded on FMS up to 31st March but relates to services which will be provided after 1st 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 31st March
- Expenditure that's been incurred on FMS up to 31st March but relates to goods or services being received after 1st 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., March Gas Bill 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”.
- 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 bill estimates 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 overtype 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

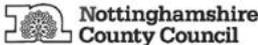
Evidence must be provided for all items on the sundry creditor and debtor forms. Each item of evidence should be numbered with the corresponding line on your creditor or debtor form. Evidence should be scanned as one document for creditors and one for debtors and sent at the same time as the creditor 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 via Perspective Lite.**

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 Test length check (description + CP name)	COUNTER PARTY TYPE	COUNTER PARTY NAME
1	E		12080	INS TEACH ABSENCE	500.33	D	Staff Absence - Teachers	37	Internal - Biller Direct	Staff Absence
2	E		12090	INS NONTEACH ABS	120.00	D	Staff Absence - Non Teachers	41	Internal - Biller Direct	Staff Absence
3	E		38818	CONTRACT CLEANING	3,584.96	D	Contract Cleaning March	38	External - Arc, Va, Inspire, Vertas	Vertas
4	E		41010	CONTRACT CATERING	508.37	D	Catering Contract March	29	External - Arc, Va, Inspire, Vertas	Vertas
5	E		41040	ADULT MEAL CHARGES	25.00	D	March Adult Meals Estimate	32	External - Arc, Va, Inspire, Vertas	Vertas
6	E		41050	FREE SCHOOL MEALS	367.25	D	March FSM Estimate	24	External - Arc, Va, Inspire, Vertas	Vertas
7	E		41030	UNIV INF SCL MEALS	3,822.60	D	March UJFSM Estimate	26	External - Arc, Va, Inspire, Vertas	Vertas
8	E		12030	STAFF TRAINING	95.00	D	Staff Training	19	Internal - Biller Direct	Em Ed
9	E		10411	ED SUPPORT STAFF O/T	300.00	D	TA Hours owed	20	External - Other	Payroll
10	E		40020	TEACHING EQUIPMENT	56.32	D	Amazon purchase on credit card	36	External - Other	Amazon
11	E		20200	ELECTRICITY	1,200.00	D	Electricity - March Estimate	38	External - Other	EDF Energy

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



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

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Your Ref	VAT Reg	GB118180094	Tax Date	01/03/2021	Due Date	14/04/2021																																				
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Details</th> <th>Qty</th> <th>Unit Price</th> <th>Net Value</th> <th>VAT Rate</th> <th>VAT Amount</th> </tr> </thead> <tbody> <tr> <td>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</td> <td>1.000</td> <td>120.00</td> <td>120.00</td> <td>0.00</td> <td>0.00</td> </tr> <tr> <td>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</td> <td>1.000</td> <td>500.33</td> <td>500.33</td> <td>0.00</td> <td>0.00</td> </tr> <tr> <td colspan="4"></td> <td>Net Value £</td> <td>620.33</td> </tr> <tr> <td colspan="4"></td> <td>Total VAT £</td> <td>0.00</td> </tr> <tr> <td colspan="4"></td> <td>Total Due £</td> <td>620.33</td> </tr> </tbody> </table>							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					Total Due £	620.33
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				Net Value £	620.33																																					
				Total VAT £	0.00																																					
				Total Due £	620.33																																					
<p>This invoice will be collected from your bank by Direct Debit using reference 0000611260 on 14/04/2021</p>																																										

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 Test length check (description + CP name)	COUNTER PARTY TYPE	COUNTER PARTY NAME
1	E		12080	INS TEACH ABSENCE	500.33	D	Staff Absence - Teachers	37	Internal - Biler Direct	Staff Absence
2	E		12090	INS NONTEACH ABS	120.00	D	Staff Absence - Non Teachers	41	Internal - Biler Direct	Staff Absence
3	E		20810	CONTRACT CLEANING	3,534.96	D	Contract Cleaning March	29	External - Arc, Via, Inspire, Vertas	Vertas
4	E		41010	CONTRACT CATERING	508.37	D	Catering Contract March	29	External - Arc, Via, Inspire, Vertas	Vertas
5	E		41040	ADULT MEAL CHARGES	25.00	D	March Adult Meals Estimate	32	External - Arc, Via, Inspire, Vertas	Vertas
6	E		41050	FREE SCHOOL MEALS	367.25	D	March FSM Estimate	34	External - Arc, Via, Inspire, Vertas	Vertas
7	E		41030	UNIV INF SCL MEALS	3,822.60	D	March UIFSM Estimate	26	External - Arc, Via, Inspire, Vertas	Vertas
8	E		12000	STAFF TRAINING	30.00	D	Staff training	19	Internal - Biler Direct	Em Ed
9	E		10411	ED SUPPORT STAFF O/T	300.00	D	TA Hours owed	20	External - Other	Payroll
10	E		40020	TEACHING EQUIPMENT	56.32	D	Amazon purchase on credit card	36	External - Other	Amazon
11	E		20200	ELECTRICITY	1,200.00	D	Electricity - March Estimate	38	External - Other	EDF Energy

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
1	E		12080	INS TEACH ABSENCE	500.33	D	Staff Absence - Teachers	37	Internal - Biler Direct	Staff Absence
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9	E		10411	ED SUPPORT STAFF O/T	300.00	D	TA Hours owed	20	External - Other	Payroll
10	E		10820	TEACHING EQUIPMENT	96.92	D	Amazon purchase on credit card	36	External - Other	Amazon
11	E		20200	ELECTRICITY	1,200.00	D	Electricity - March Estimate	38	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
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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]

Account balance brought forward

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

VAT registration number: 523 0412 02

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.

Handwritten notes: (11)
January charges - 31 days
March charges - 31 days
= Estimated £1200

The below screenshot shows an example sundry debtor form:

	PROFIT CENTRE	PROFIT CENTRE / INTERNAL ORDER NAME	ACCOUNT	ACCOUNT CODE DESCRIPTION	VALUE	D/C	DESCRIPTION (MAXIMUM 35 CHARACTERS)	Line Text length check (Description + CP)	COUNTER PARTY TYPE	COUNTER PARTY NAME	CONTACT DETAILS (IF INTERNAL)
1	I		73000	INCOME FROM CONTR	604.75	C	E2 Bechwood Park visit 28/3/25	30	Internal - Non Biler Direct		
2	I		11080	INS NONTEACH ABS	2,820.00	C	Est Staff absence protection claims	35	External - Other	Education Mutual	01623287840

Evidence received:

Staff Absence Claims

Reference	School (URN)	1st Date of Absence	Return to Work Date	Absentee Name	Condition	Logged Date	Status	
C0080233		03/03/2025	07/03/2025		Viral illness	05/03/2025	Awaiting Payment	Est £250
C0079984		27/02/2025	-		Stress	03/03/2025	EM Review	Est £1250
C0078677		24/01/2025	01/02/2025		Back Pain / Sciatica	06/02/2025	EM Approval	Est £500
C0078347		20/01/2025	22/02/2025		Fibromyalgia/MS	03/02/2025	EM Approval	Est £820
Total Est = £2820								

Completed forms (excel) and evidence (1 PDF per school per debtor & creditor) should be sent to School Finance via Perspective Lite.