

STAFF GUIDANCE NOTES - RAISING INVOICES

FINANCE PROCEDURE NUMBER:	FP04/01
VERSION NUMBER:	2
REPLACES SEPT DOCUMENT:	FP04/01
REPLACES NEP DOCUMENT:	N/A
AUTHOR:	Head of Financial Accounts
CONSULTATION:	Audit Committee Executive Management Team Senior Finance Staff
IMPLEMENTATION DATE:	April 2017
AMENDMENT DATE(S):	
LAST REVIEW DATE:	April 2017, September 2018
NEXT REVIEW DATE:	September 2021
APPROVAL BY INTERIM BOARD/AUDIT COMMITTEE:	30 th March 2017, 6 th September 2018
APPROVAL BY FINANCE AND PERFORMANCE COMMITTEE:	N/A

POLICY SUMMARY
The procedure outlines the process for raising of invoices electronically using FPM.
The Trust Monitors the implementation of and compliance with this policy in the following ways:
Internal Audit

Services	Applicable	Comments
Trust wide	✓	

**The Director responsible for monitoring and reviewing this policy is
Executive Chief Finance & Resources Officer**

ESSEX PARTNERSHIP UNIVERSITY NHS FOUNDATION TRUST

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1.0 INTRODUCTION

- 1.1 This procedure covers staff guidance notes for the raising of invoices for income generation activities. This procedure does not cover the raising of main contract income which is co-ordinated by management accounts. If in any doubt as to whether this procedure applies, please contact your management accountant.
- 1.2 Staff are also reminded of Standing Financial Instruction 6, which states that all employees must inform the Executive Chief Finance Officer promptly of money due arising from transactions which they initiate/deal with, including all contracts, leases, tenancy agreements, and other transactions.
- 1.3 For the avoidance of doubt, this procedure refers to a number of key staff within the Finance Department for the completion of a range of tasks. In the absence of these key members of staff, the task will be undertaken by the covering member of staff. In the event there are no suitable staff to cover the identified task, the decision will be referred to either the Executive Chief Finance Officer, Deputy Chief Finance Officer, Head of Financial Accounts or Head of Financial Management.

2.0 STAFF GUIDANCE NOTES

- 2.1 All staff are advised to contact the Finance Department prior to undertaking any miscellaneous income generation activities to ensure 'correct' prices are charged or quoted. There are special rules laid down by the Department of Health on costing for income generation activities.
- 2.2 All invoices raised on behalf of the Trust should be processed using the FPM system (for which a user guide is attached at appendix 1) and, where relevant, finalised by the Finance Department. Staff are reminded not to raise invoices on letter heads direct with customers. The Finance Department will ensure that money due to the Trust for work done will be collected on time, and initiate other proceedings if there is a default.
- 2.3 As soon as the Finance Department finalises the invoice the money is charged to the relevant budget code. This does not mean that physical payment of the invoice has been received, and therefore any future credit noting of the invoice would remove this money from the budget code.
- 2.4 If there are problems in collecting the money, the Finance Department will contact the requisitioner, if appropriate, and discuss the next course of action.
- 2.5 If you require any assistance please contact the Accounts Receivable Supervisor

END