

Annex

Request

I am writing to you under the Freedom of Information Act 2000 to request the following invoice payment information from your Accounts Payable department:

Data for every invoice paid to trade suppliers between April 1 2015 – March 31 2019 that took longer than 30 days to pay.

To define this further, invoices where the payment date is greater than 30 days from the invoice date. Excluding any payments not supported by an invoice, eg those made to individuals or that are paid to businesses that have not submitted an invoice.

Data requirements:

Mandatory Data Requirement:

*Supplier name
Invoice date (date on invoice)
Date invoice was paid
Invoice gross value*

Optional Data Requirement (to be provided if available):

*Your invoice reference (system assigned reference)
Supplier invoice reference
Supplier reference
Supplier postcode / postal town
Invoice net value
Invoice VAT value*

Please provide the information in electronic form in a CSV, XLS or TXT file to this mail address. The columns can be in any order providing they are headed / titled accordingly.

Response

Please see attached spreadsheet containing the mandatory data requested for invoices paid from 1st April 2015 – 31 March 2019. There are a few reasons why some invoices took longer the 30 days to pay. These are as follows:

- 1) We operate a no purchase no pay system so if an invoice was received without a valid purchase order number it would be rejected back to the Supplier for them to obtain the correct reference and resubmit to us for payment. Invoices are only entered onto the system with a valid purchase order number therefore we are unable to confirm number of rejections. I have however included the invoice received date as Government payment terms are 30 days from receipt.

- 2) If a credit (not refunded) was on the Supplier account, payment cannot be released until the invoices received offset the credit value, depending on how frequently the Supplier is utilised it can be a few months before its cleared. I have highlighted yellow those instances where a credit was included on that payment date for that Supplier. This will also include some invoices that were on hold/in dispute until the credit was received.
- 3) The invoice was in dispute or placed on hold – the system does hold this information
- 4) The invoice was delayed for example if it had been sent to an incorrect address or an invalid email address.
- 5) In May 2016 the FSA changed its finance system and there was a short period of down time during the switch over resulting in some payments taking longer than expected during May and June of that year.