

# Creditors Benchmarking Club 2018

## Barchester Council

### COMPARATOR REPORT

Barchester	Comparator 10
Comparator 1	Comparator 11
Comparator 2	Comparator 12
Comparator 3	Comparator 13
Comparator 4	Comparator 14
Comparator 5	Comparator 15
Comparator 6	Comparator 16
Comparator 7	Comparator 17
Comparator 8	Comparator 18
Comparator 9	

This is a sample report. The averages contained within this report have been adjusted so they do not reflect true club averages.

Normally we would include a separate key with this report which would indicate which letter stood for which comparator.

# Useful Information

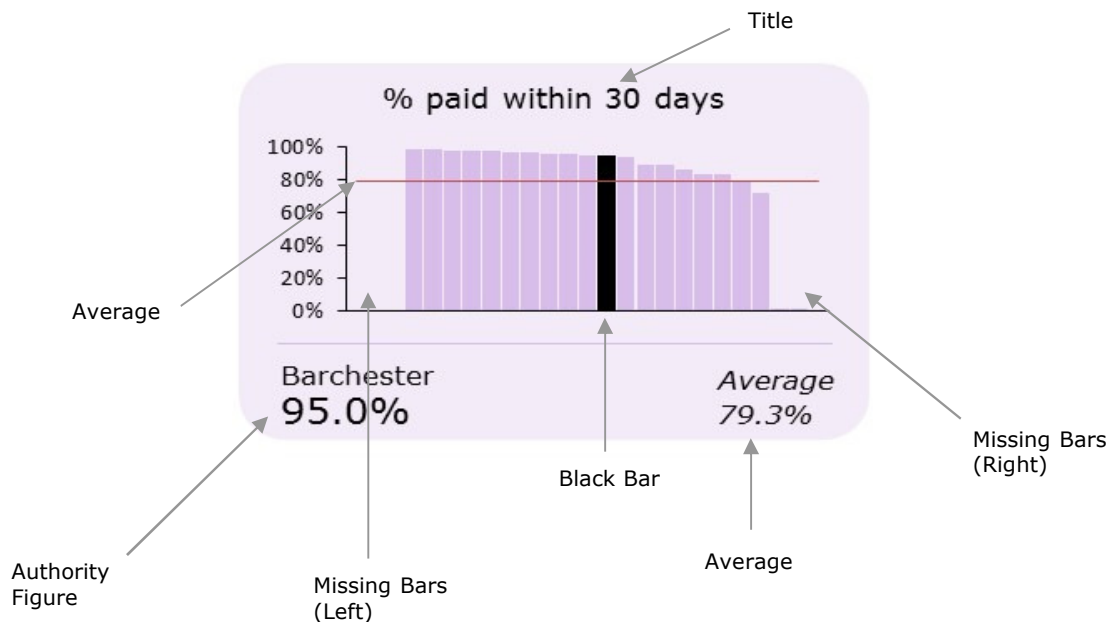
Throughout the report your figures are shown in tables and in graphical form. If you are not familiar with our reports we hope this page will help you to better understand the way we present this data.

**Averages:** Almost all of our tables and charts compare your figure with a group average. The average is the unweighted mean value for the group. This average value ignores missing data, or data that we have excluded and for this reason sets of averages sometimes do not reconcile precisely.

**Charts:** We display a large amount of data on charts as this allows us to show the data for the entire group efficiently and gives far more information than a simple average (i.e. range of data, individual authority values etc...). Below we have annotated an example chart to help explain what they are showing.

## Bar Charts

This is our standard way of displaying a full set of data.



**Title:** Title of this particular data set.

**Authority:** Figure for your authority.

**Average:** The average figure of all the authorities included in this report.

**Trend:** The figure that you provided to us for the previous year's club.

**Purple Bars:** Each purple bar represents an authority in the comparator group.

**Black Bar:** Your authority's figure.

**Missing Bars (Left):** Missing data or data that has been excluded. These figures are not included in the average.

**Missing Bars (Right):** Represents values which are 0 and have been included in the average.

# CIPFA Creditors Benchmarking Club

# 2018

## Contents

### Section 1 - Summary

This page provides a brief summary of the most salient aspects of the report.

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### Section 2 - Cost Performance

This section concentrates on the cost/invoice ratio and various breakdowns. It is useful for identifying areas of good and poor cost performance. Care should be taken to ensure comparator authorities have a similar workload mix for types of invoice.

6

### Section 3 - Central Processing Costs

This section takes the information from Table 2(b) of the questionnaire.

16

### Section 4 - Payment Information

This section looks at: payment performance using the benchmark: invoices paid on time and levels of processing error; methods and frequency of payment; types of invoice; % invoices paid by BACS, and days added for postage.

21

### Section 5 - Staff Related Information

This section looks at pay by band, sickness (both long-term and short-term), and staff turnover.

28

### Section 6 - Timeseries Analysis

This section is particularly useful as it shows performance over time compared with the average for your tier. The timeseries shown are for cost/invoice, staff cost/invoice, IT cost/invoice, other costs/invoice and normal invoices as a % of the total.

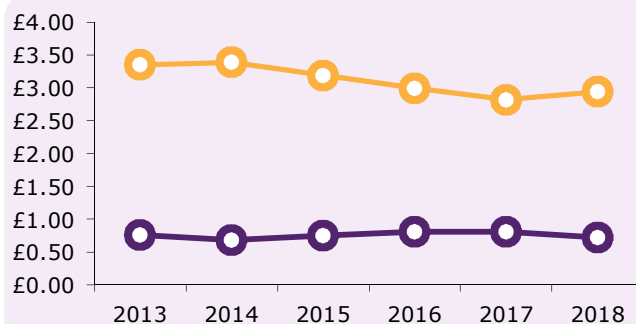
29

## Section 1 - Summary

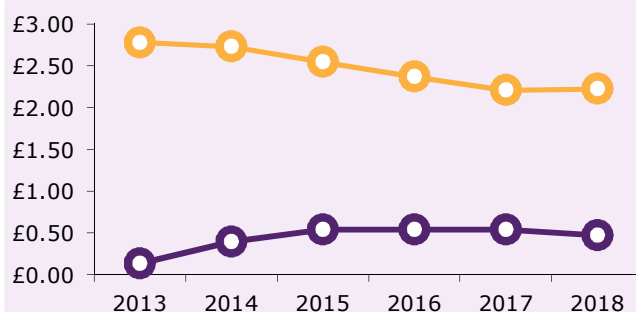
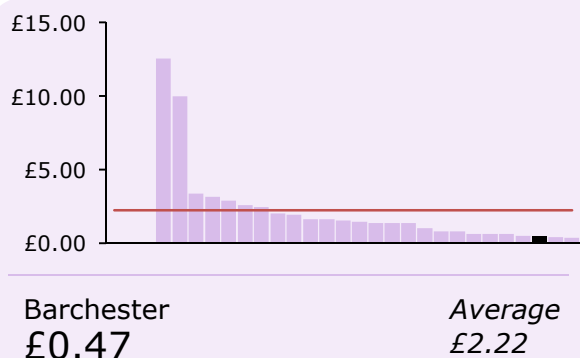
Club Average 

Barchester 

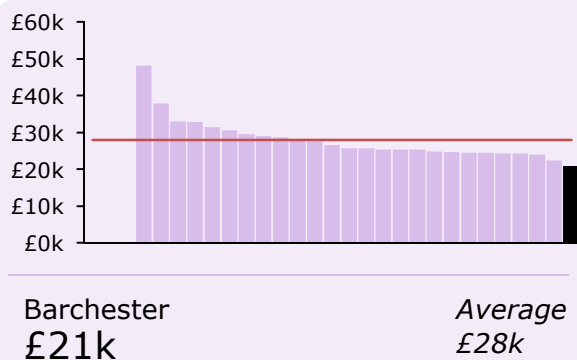
### Total Cost / Invoice



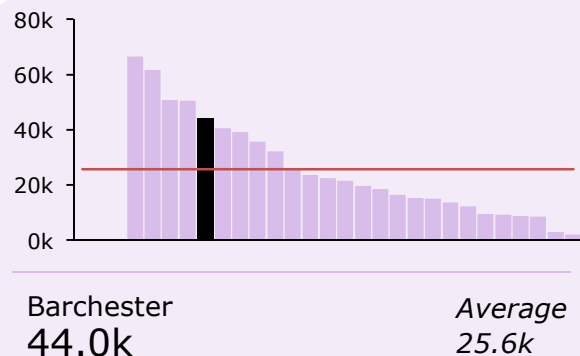
### Staff Cost / Invoice



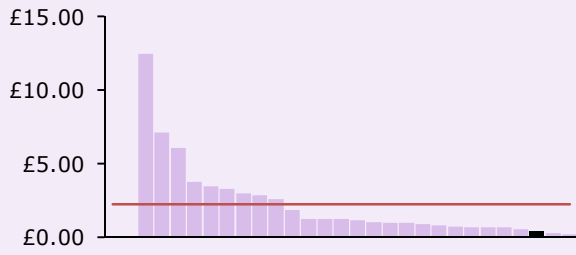
### Staff Cost £'000 / FTE



### Invoices Processed / FTE ('000)



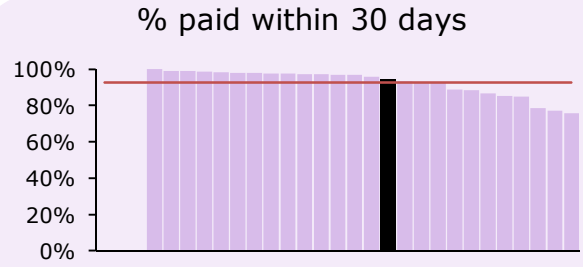
## Central Processing Cost / Invoice



Barchester  
£0.35

Average  
£2.22

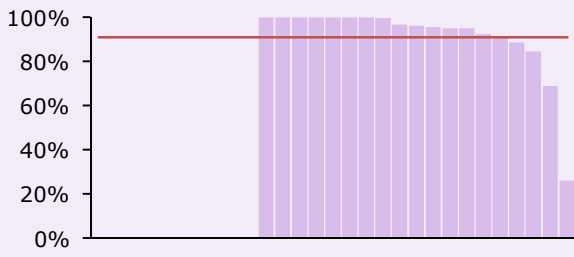
## BVI8 Invoices Paid on Time



Barchester  
94%

Average  
93%

## Invoices Paid by BACS



Barchester  
na

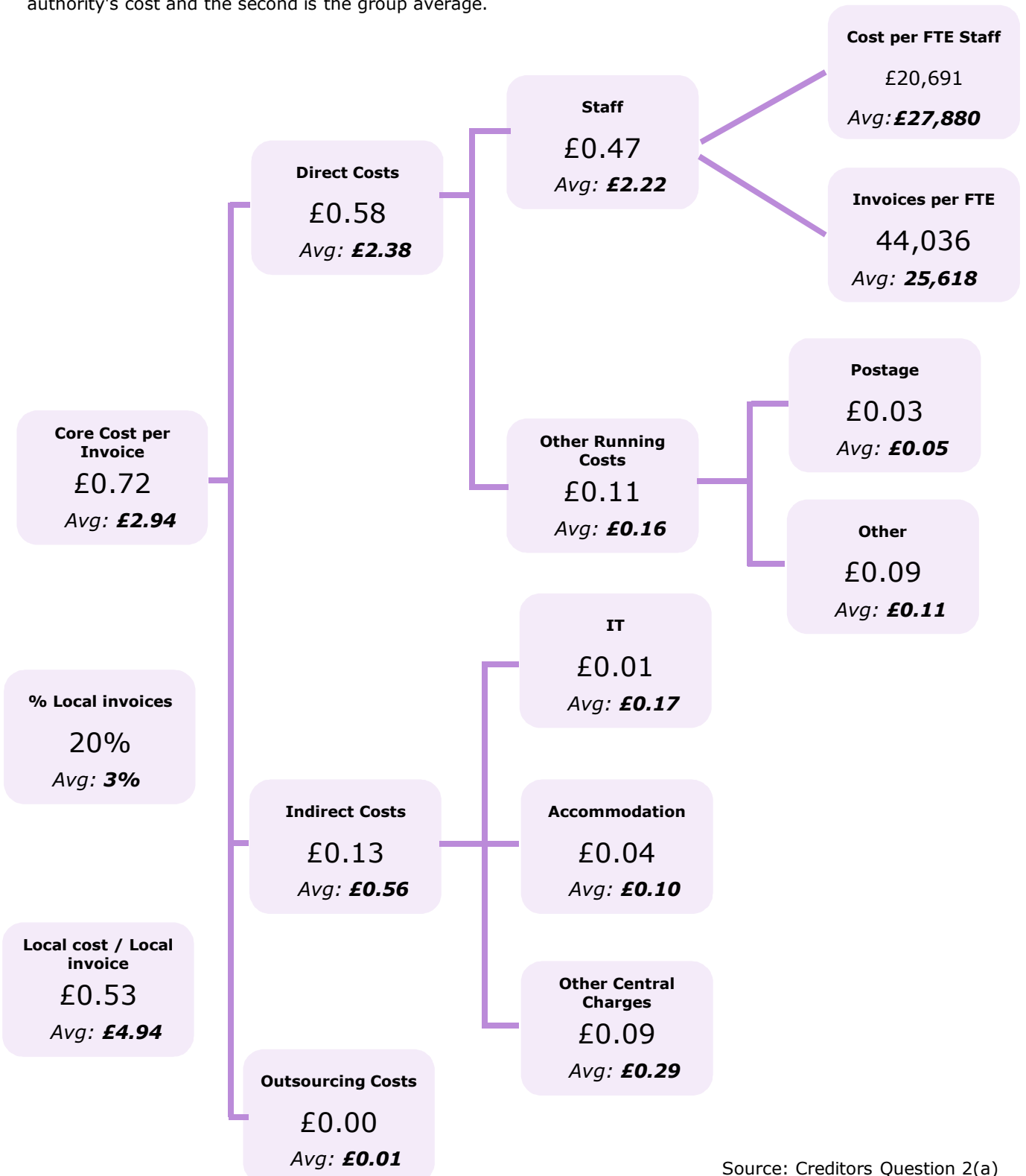
Average  
91%

## Section 2 - Cost Performance

Excludes members with >20% of invoices input locally who have not shown local costs

### Cost / Invoice Tree

This tree diagram analyses the cost per invoice. For each benchmark two figures are given, the first being the authority's cost and the second is the group average.



Source: Creditors Question 2(a)

Costs (£'000)	Central Creditor Total costs	Central Creditor Non-core costs	Core Creditor cost from Procurement	Local batching and data input	Benchmark Creditor's cost
<b>Direct Costs</b>					
Staff	131	-	-	39	170
Other running costs	41	-	-		41
<b>Total Direct Costs</b>	<b>172</b>	<b>-</b>	<b>-</b>	<b>39</b>	<b>211</b>
<b>Indirect Costs</b>					
IT	3	-	-		3
Accommodation	14	-	-		14
Other central charges	31	-	-		31
<b>Total Indirect Costs</b>	<b>48</b>	<b>-</b>	<b>-</b>		<b>48</b>
Outsourcing costs	-	-	-	-	-
<b>Total cost</b>	<b>221</b>	<b>-</b>	<b>-</b>	<b>39</b>	<b>259</b>
FTE staff	6.2	-	-	2.0	8.2

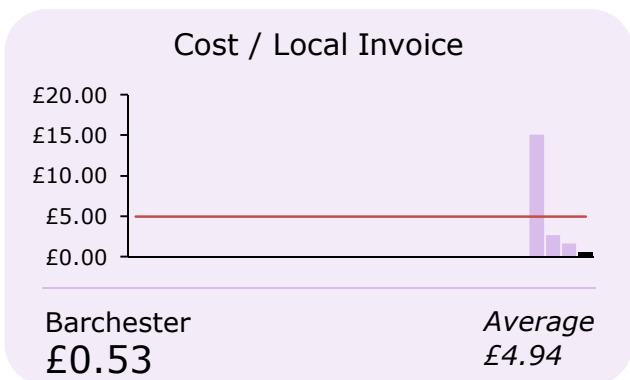
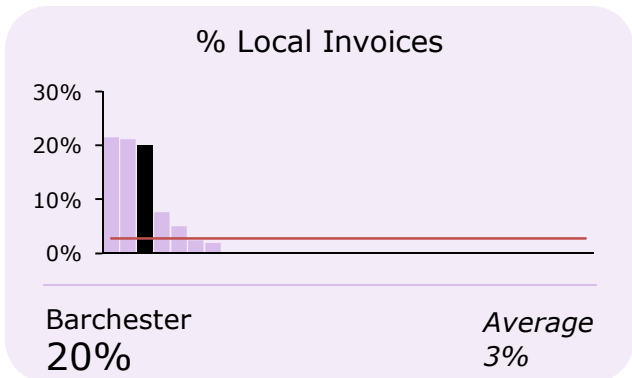
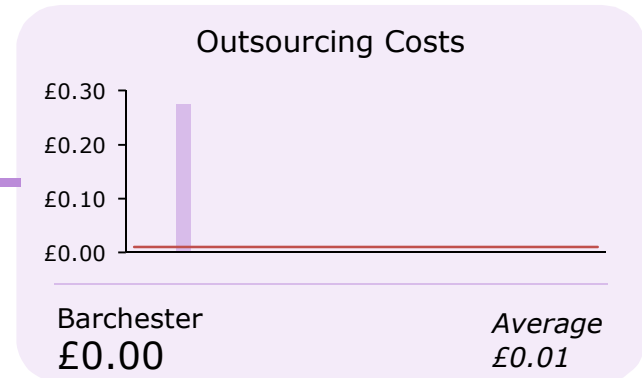
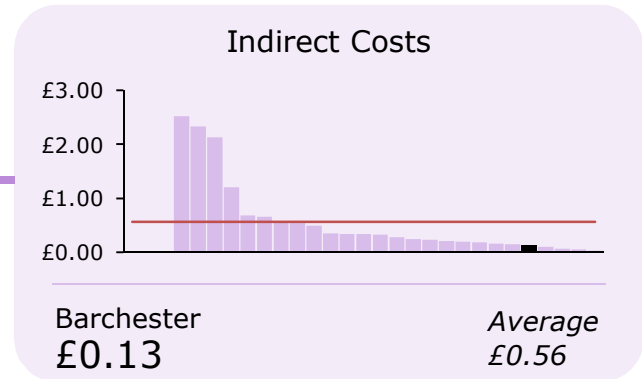
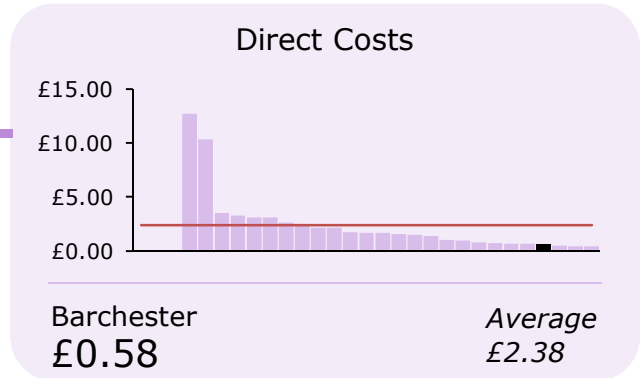
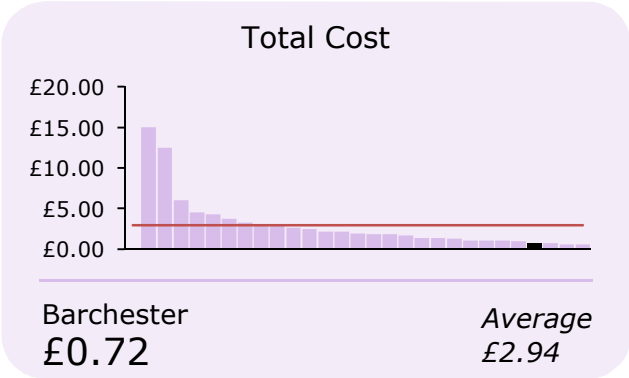
Invoices ('000)	
Input in Creditors' section	92.1
Input in other departments	72.5
Others	196.4
<b>Total</b>	<b>361.1</b>

Work for other bodies	Value	Avg
Work for other bodies (%)	2%	1%
Work for other bodies (£'000)	£4.58	

Source: Creditors Questions 2(a) & 3(a)

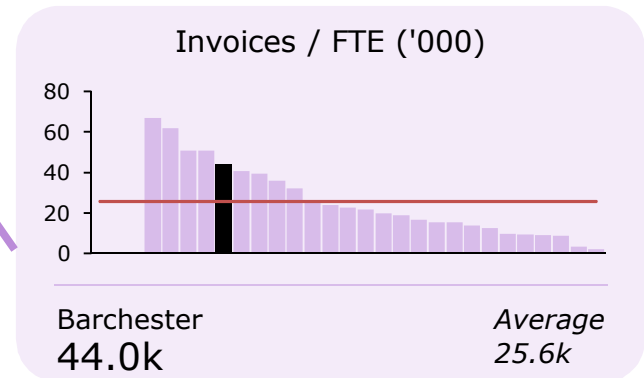
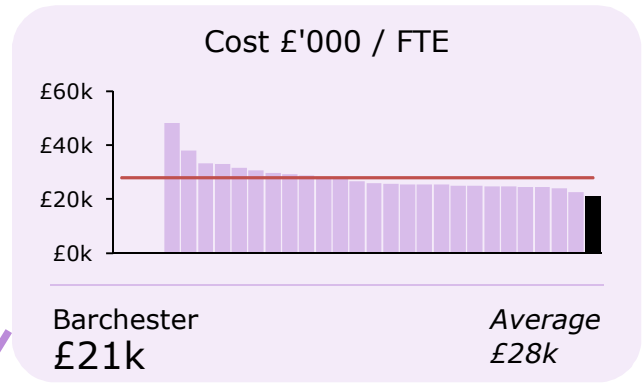
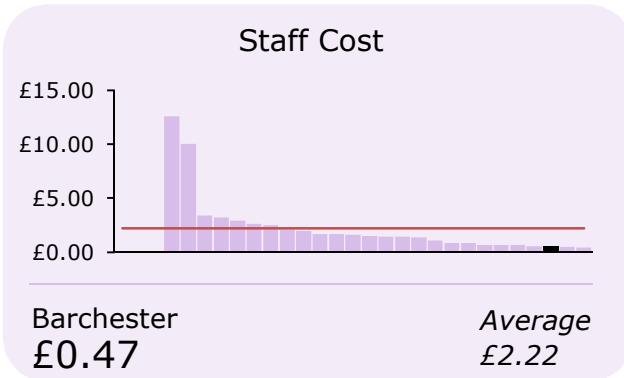
# Cost per Invoice

Excludes members with >20% of invoices input locally who have not shown local costs

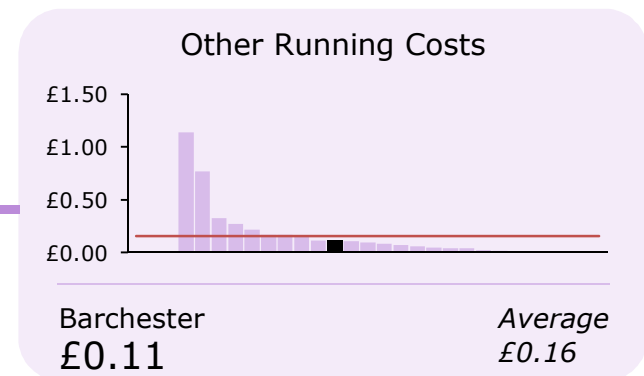
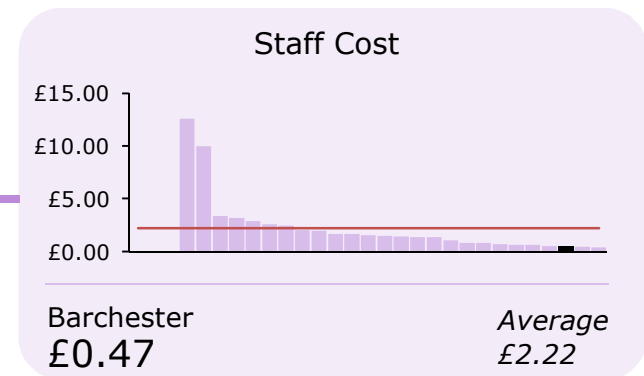
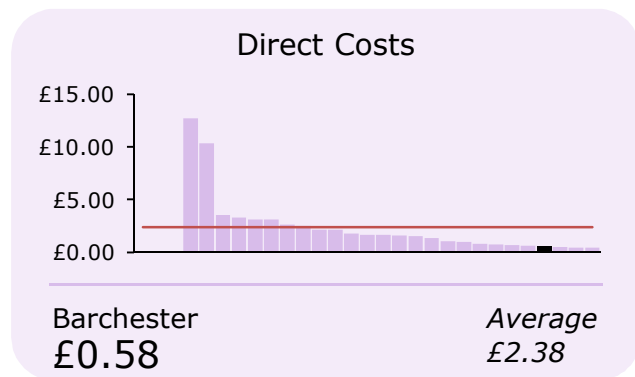




## Cost per Invoice - Staff Analysis

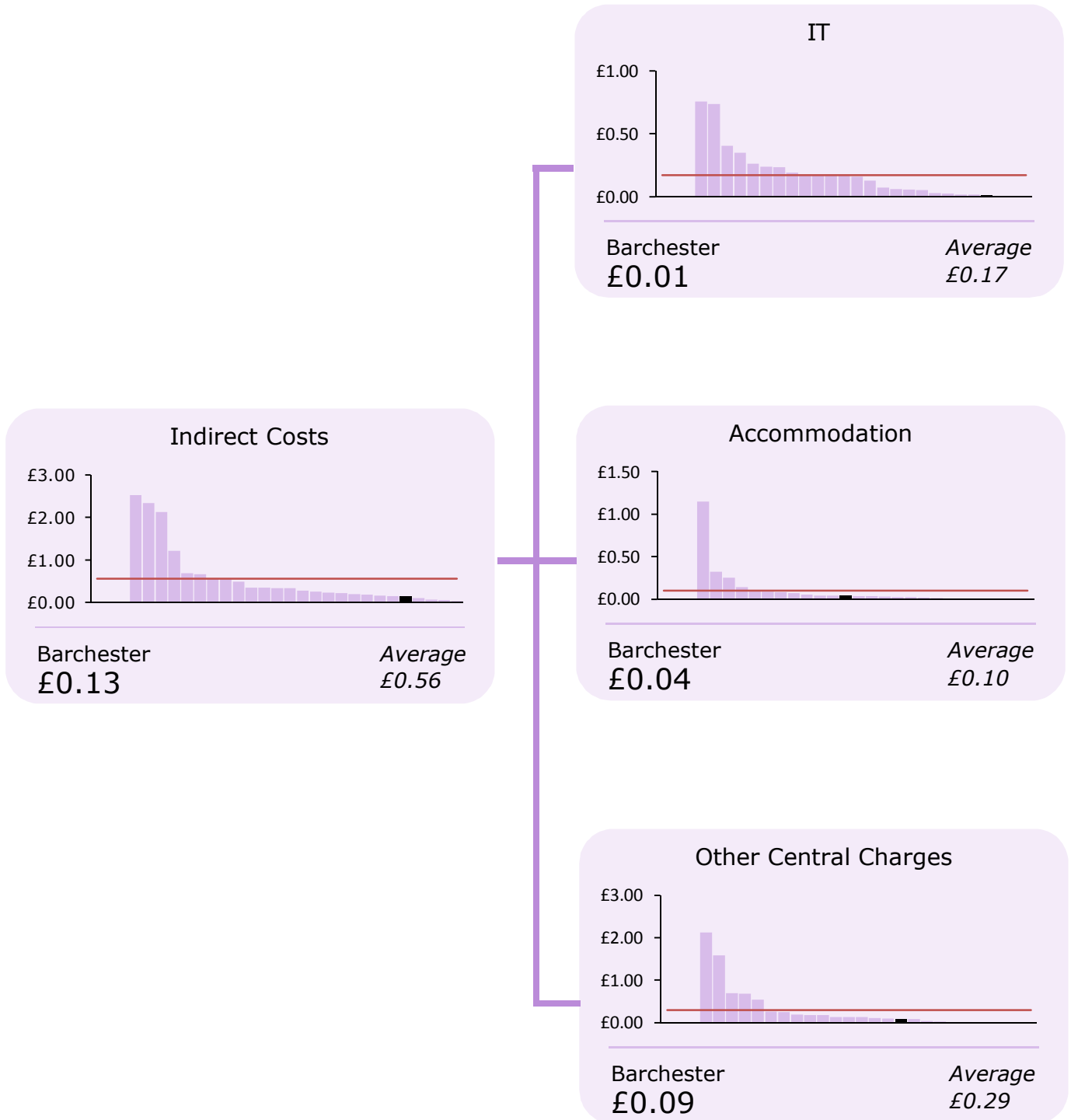


## Cost per Invoice - Direct Costs



Direct costs 2017/18	£'000	£/invoice	Avg
Staff	170	£0.47	£2.22
Other running costs	41	£0.11	£0.16
<b>Total direct costs</b>	<b>211</b>	<b>£0.58</b>	<b>£2.38</b>

## Cost per Invoice - Indirect Costs



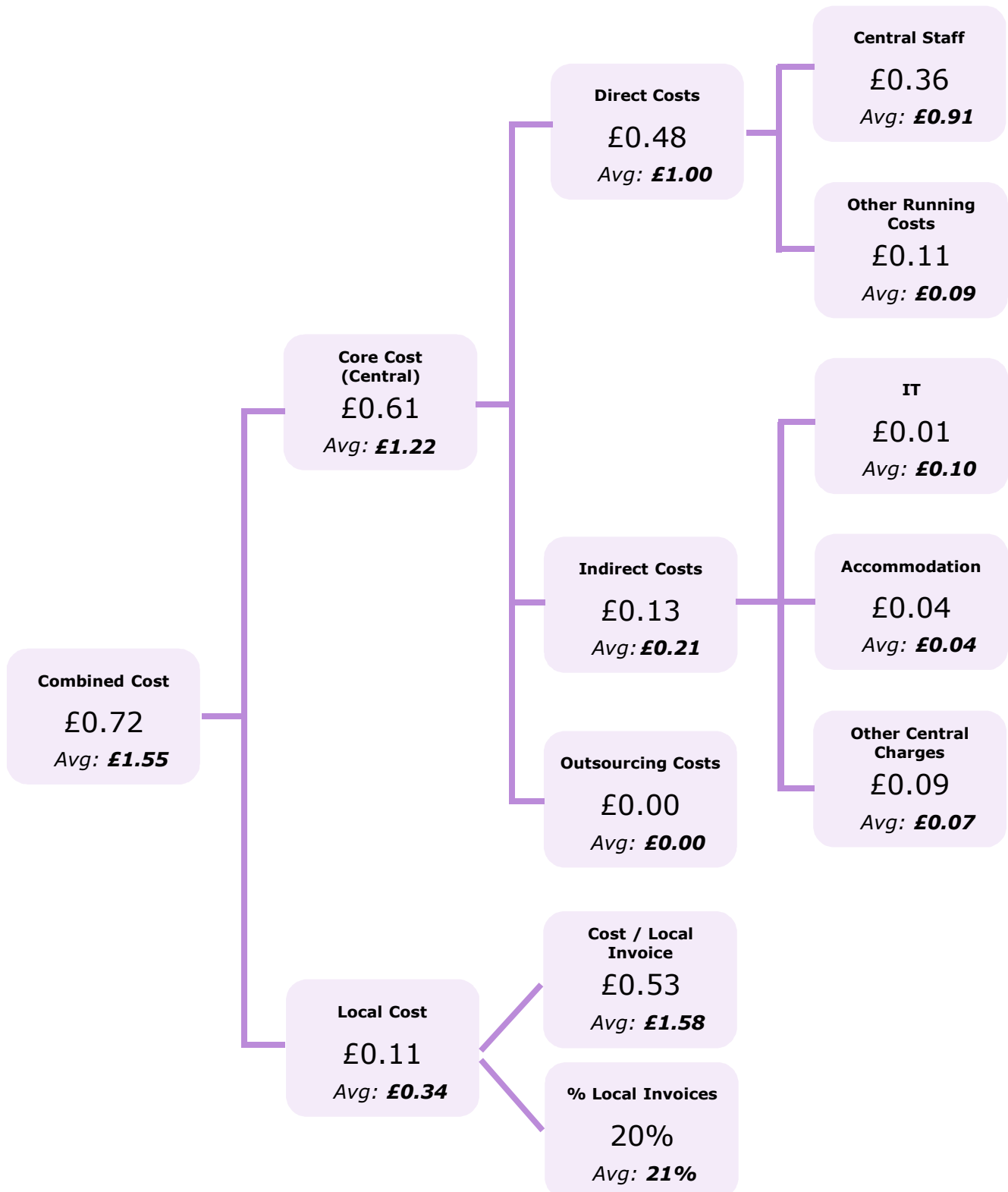
Indirect costs 2017/18	£'000	£/invoice	Avg
IT	3	£0.01	£0.17
Accommodation	14	£0.04	£0.10
Other Central Charges	31	£0.09	£0.29
<b>Total indirect costs</b>	<b>48</b>	<b>£0.13</b>	<b>£0.56</b>

## Section 2 - Cost Performance

Members with >20% of invoices input locally

### Cost / Invoice Tree

This tree diagram analyses the cost per invoice. For each benchmark two figures are given the first being the authority's cost and the second is the group average.



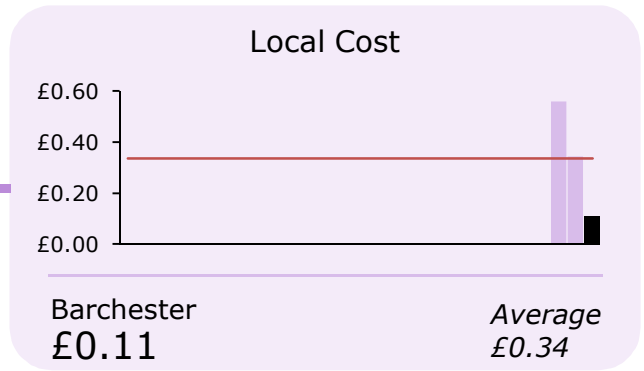
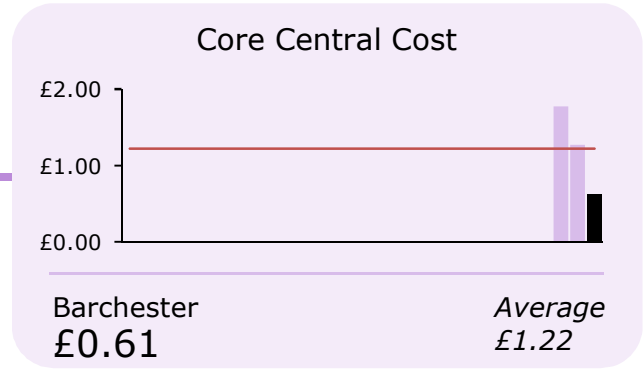
Costs (£'000)	Central Creditor Total costs	Central Creditor Non-core costs	Core Creditor cost from Procurement	Local batching and data input	Benchmark Creditor's cost
<b>Direct Costs</b>					
Staff	131	-	-	39	170
Other running costs	41	-	-	-	41
<b>Total Direct Costs</b>	<b>172</b>	<b>-</b>	<b>-</b>	<b>39</b>	<b>211</b>
<b>Indirect Costs</b>					
IT	3	-	-	-	3
Accommodation	14	-	-	-	14
Other Central charges	31	-	-	-	31
<b>Total Indirect Costs</b>	<b>48</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>48</b>
Outsourcing costs	-	-	-	-	-
<b>Total cost</b>	<b>221</b>	<b>-</b>	<b>-</b>	<b>39</b>	<b>259</b>
FTE staff	6.2	-	-	2.0	8.2

Invoices ('000)	
Input in Creditors' section	92.1
Input in other departments	72.5
Others	196.4
<b>Total</b>	<b>361.1</b>

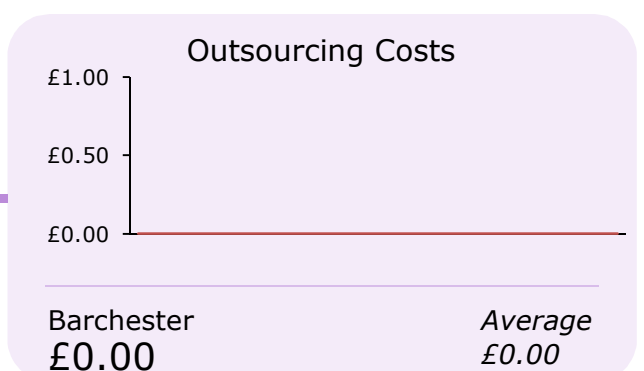
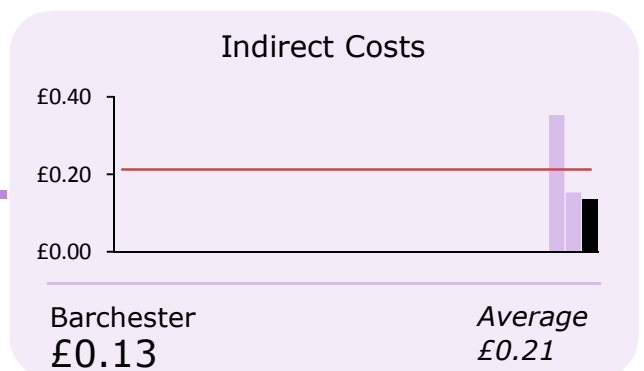
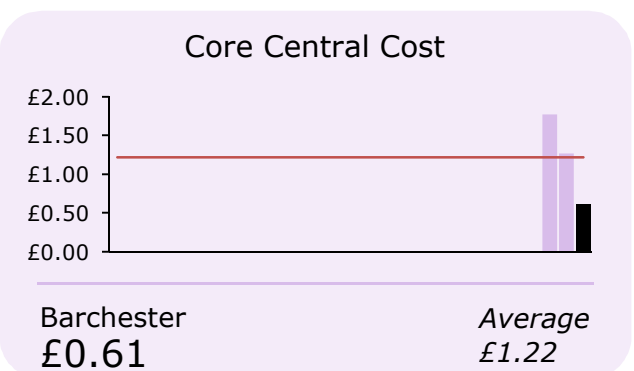
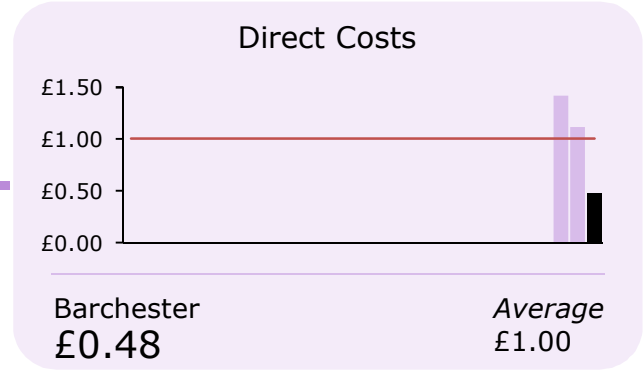
Work for other bodies	Value	Avg
Work for other bodies (%)	2%	1%
Work for other bodies (£'000)	£4.58	

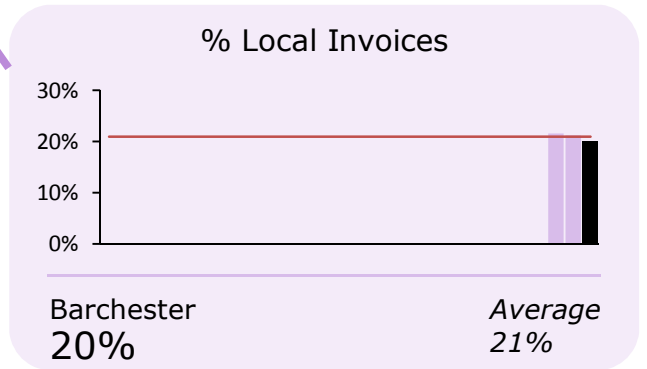
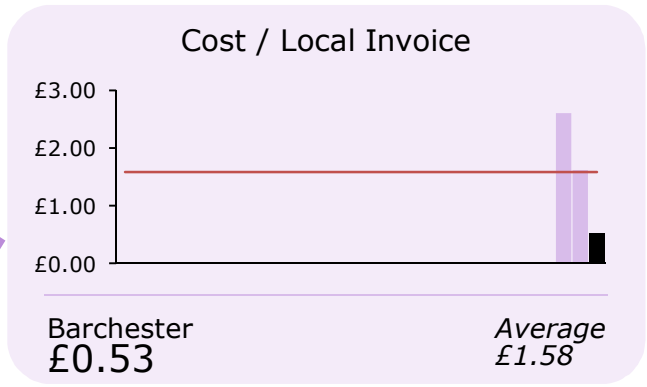
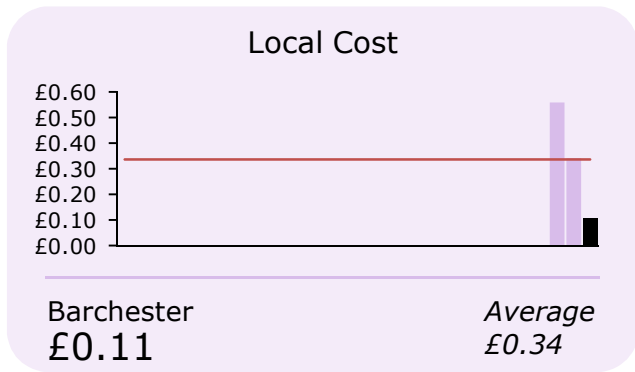
# Cost per Invoice

Members with >20% of local invoices



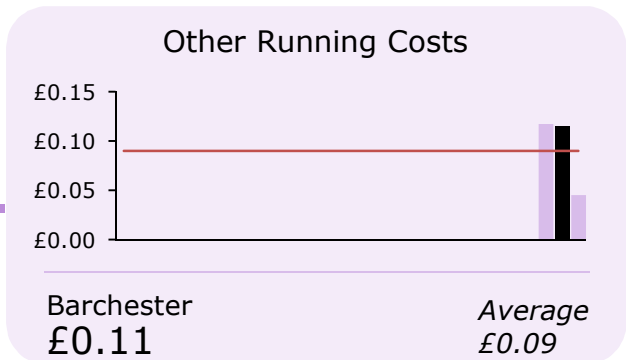
Excluding members not showing local costs





## Cost per Invoice - Direct Costs

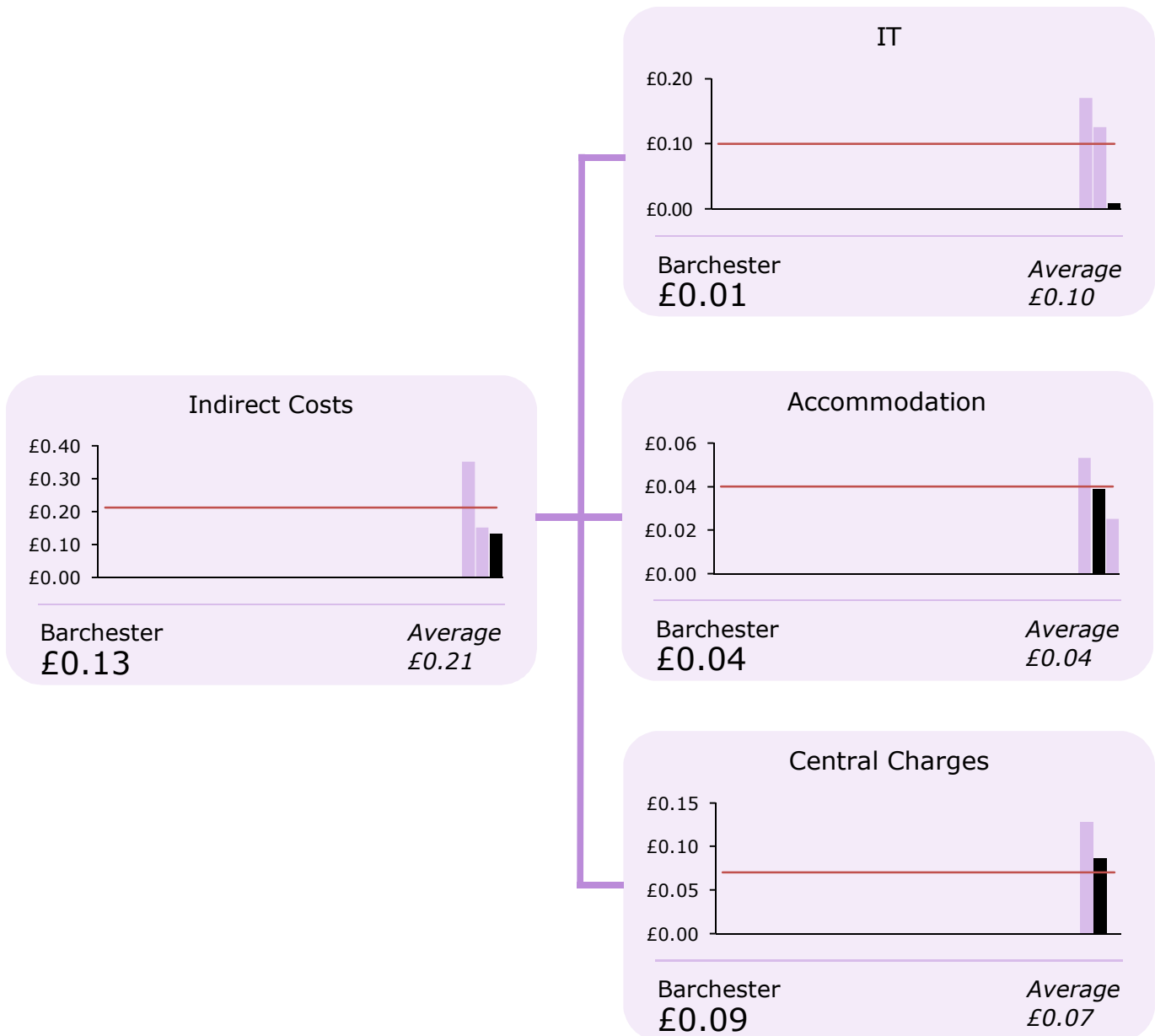
Members with >20% of local invoices



Direct costs 2016/17	£'000	£/trans	Avg
Central staff	131	£0.36	£0.91
Other running costs	41	£0.11	£0.09
<b>Total direct costs</b>	<b>172</b>	<b>£0.48</b>	<b>£1.00</b>

## Cost per Invoice - Indirect Costs

Members with >20% of local invoices

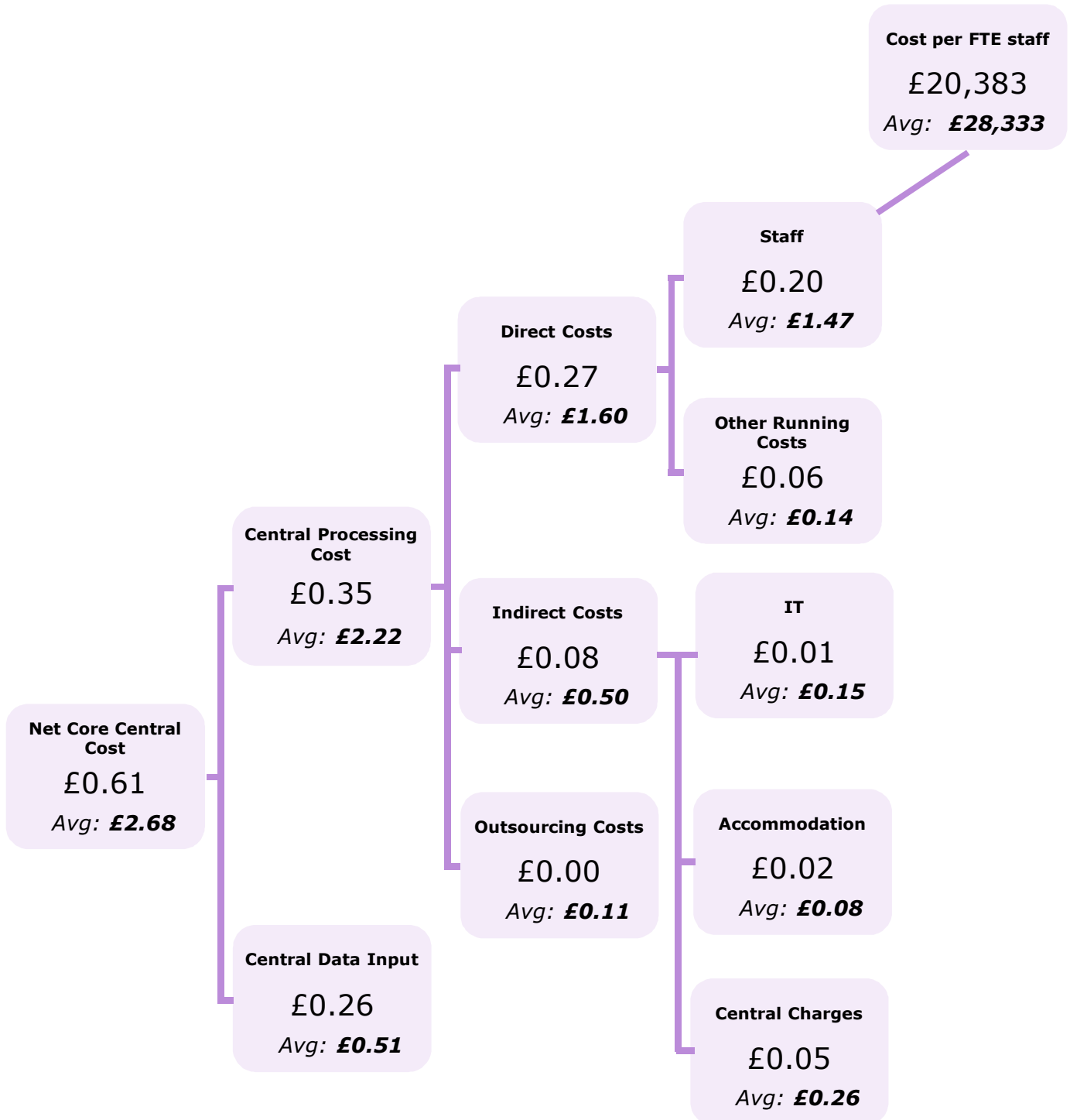


Indirect costs 2017/18	£'000	£/trans	Avg
IT	3	£0.01	£0.10
Accommodation	14	£0.04	£0.04
Central charges	31	£0.09	£0.07
<b>Total indirect costs</b>	<b>48</b>	<b>£0.13</b>	<b>£0.21</b>

## Section 3 - Central Processing Costs

### Cost / Invoice Tree

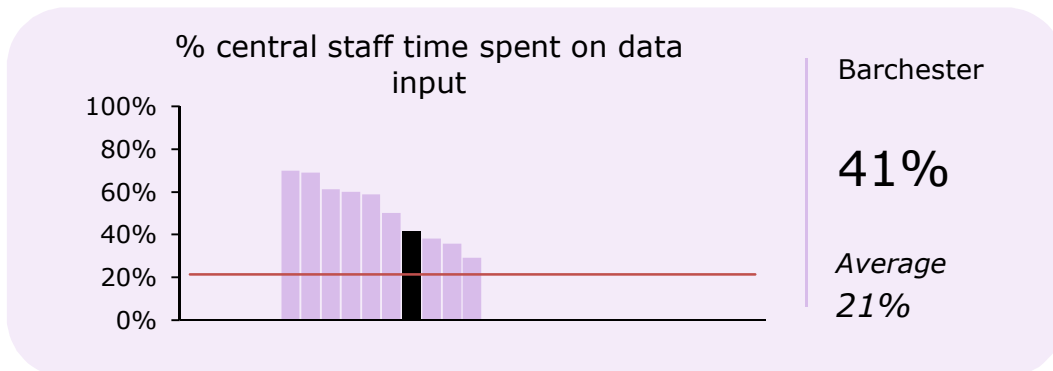
This tree diagram analyses the central processing costs per invoice from Table 2(b) of the questionnaire. For each benchmark two figures are given the first being the authority's cost and the second is the group average.





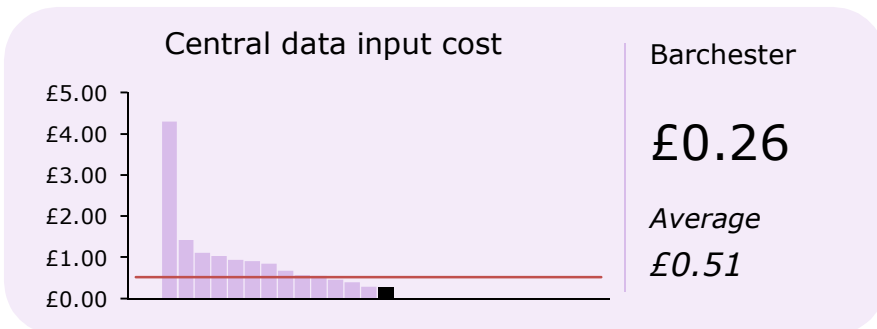
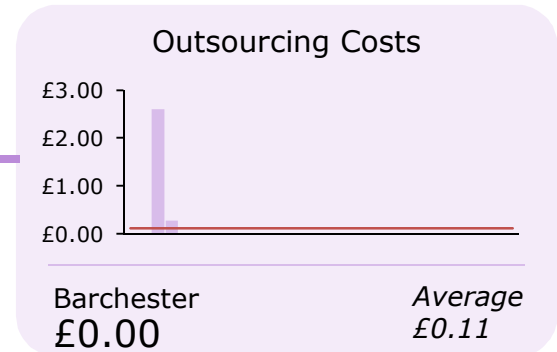
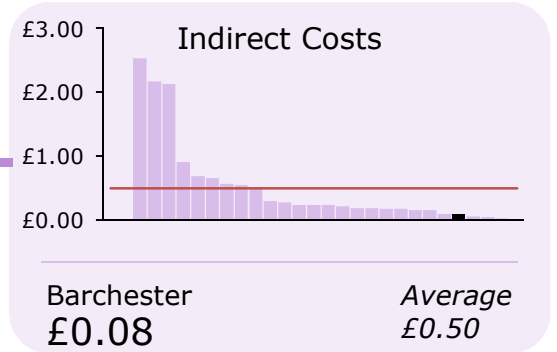
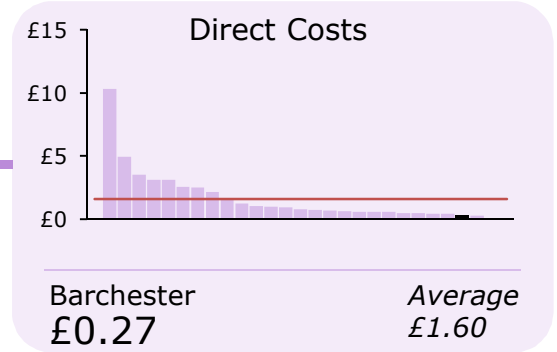
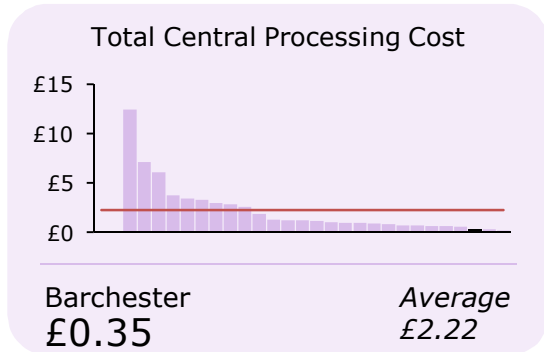
Costs (£'000)	Core Central Cost	Central Data Input	Central processing
<b>Direct costs</b>			
Staff	131	57	74
Other running costs	41	18	23
<b>Total Direct Costs</b>	<b>172</b>	<b>75</b>	<b>97</b>
<b>Indirect costs</b>			
IT	3		3
Accommodation	14	6	8
Central charges	31	14	18
<b>Total Indirect Costs</b>	<b>48</b>	<b>20</b>	<b>28</b>
Outsourcing costs	-	-	-
<b>Total cost</b>	<b>221</b>	<b>95</b>	<b>126</b>
FTE staff	6.2	2.5	3.6

Invoices ('000)			%	Avg
Input in Creditors' section	92.1	% Core central staff time spent on data input	41%	21%
Input in other departments	72.5			
Others	196.4			
<b>Total</b>	<b>361.1</b>			

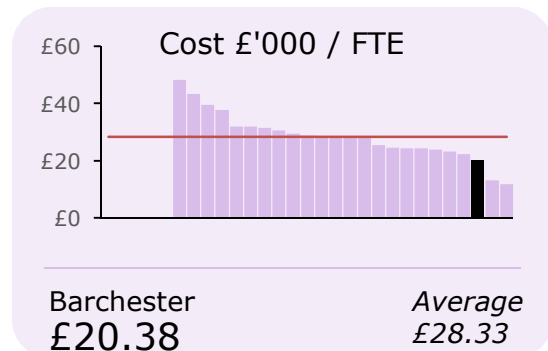
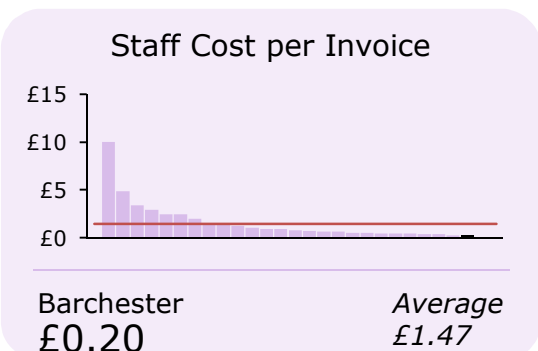


## Central Processing Cost per Invoice

The central processing cost of Creditors

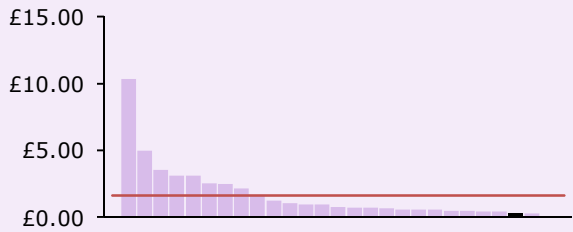


## Central Processing Costs - Staff Analysis



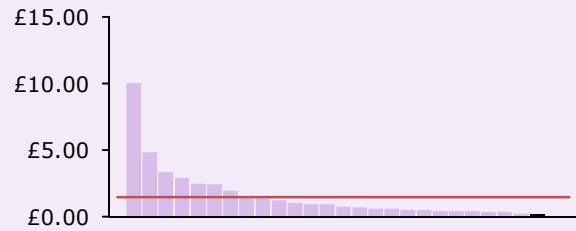
## Central Processing Costs per Invoice - Direct Costs

Direct Costs



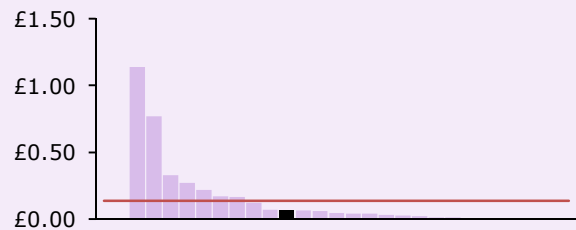
Barchester *Average*  
**£0.27** **£1.60**

Staff Cost per Invoice



Barchester *Average*  
**£0.20** **£1.47**

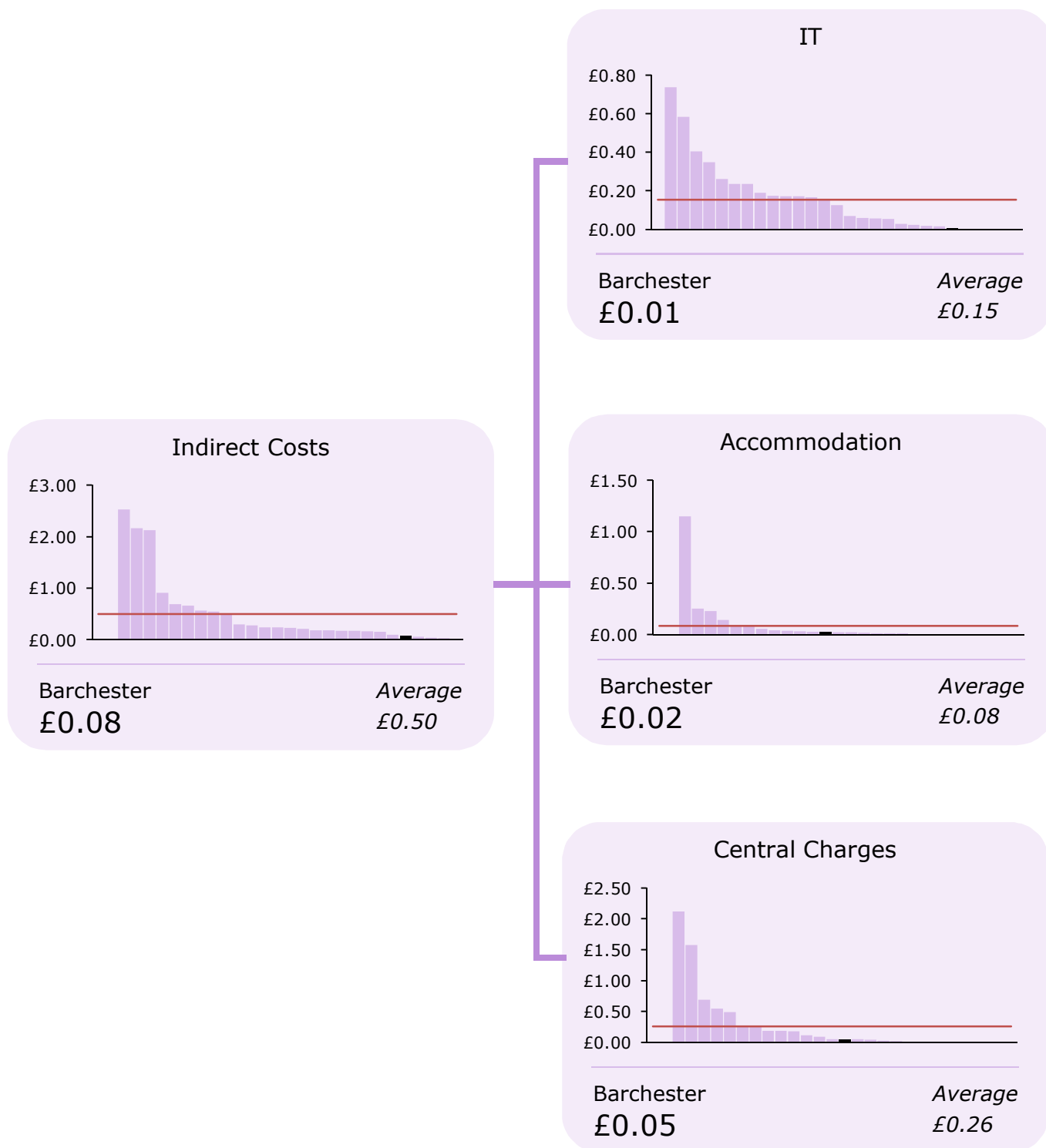
Other Running Costs



Barchester *Average*  
**£0.06** **£0.14**

Direct costs 2017/18	£'000	£/invoice	Avg
Staff cost	73.99	£0.20	£1.47
Other running costs	23.34	£0.06	£0.14
<b>Total direct costs</b>	<b>97.34</b>	<b>£0.27</b>	<b>£1.60</b>

## Central Processing Costs per Invoice - Indirect Costs

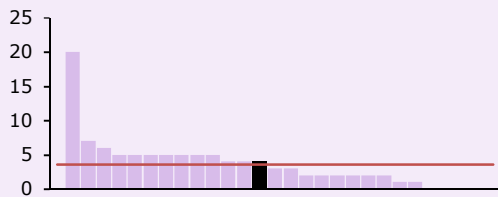


Indirect costs 2017/18	£'000	£/trans	Avg
IT	3.00	£0.01	£0.15
Accommodation	7.90	£0.02	£0.08
Central charges	17.52	£0.05	£0.26
<b>Total indirect costs</b>	<b>28.41</b>	<b>£0.08</b>	<b>£0.50</b>

## Section 4 - Payment Information

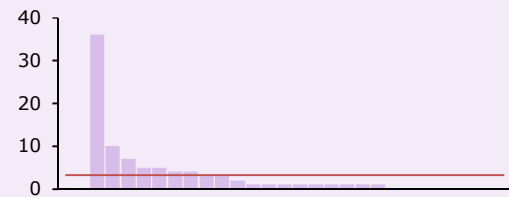
### Payments - Payment Runs

BACS Payment runs per week



Barchester *Average*  
4 4

Cheque runs per week



Barchester *Average*  
.. 3

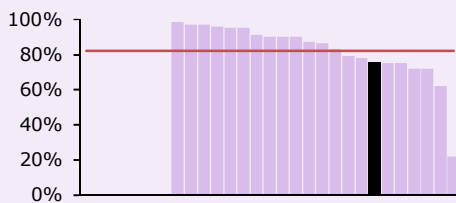
Combined Payment Runs



Barchester *Average*  
1 4

Payment runs/week	No.	Avg
BACS	4	4
Cheque	..	3
Combined runs	1	4

Emailed

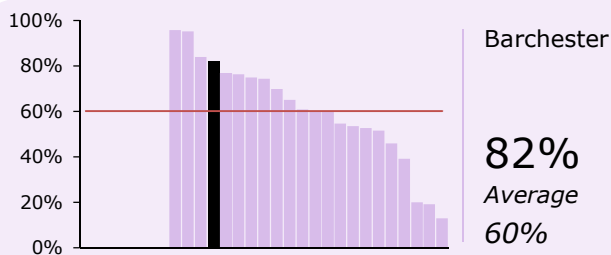


Barchester

**75%**  
*Average*  
82%

% BACS remittances	%	Avg
Emailed	75%	82%
Posted	23%	12%
Faxed	1%	0%
Not sent	0%	6%

### Payments - Invoices Matched to Purchase Order



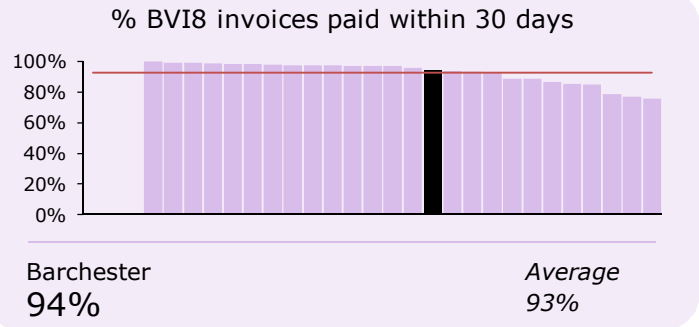
Barchester

**82%**  
*Average*  
60%

Purchase order information	No.	%	Avg
Purchase orders raised	135,000		
Invoices matched to PO	135,000	82%	60%

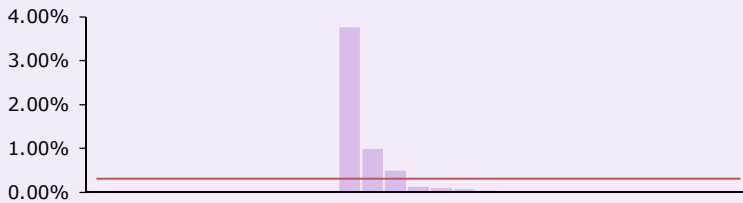
## Payments - Invoices Paid on Time (BVPI8 / CFH / 006)

Invoices	No.	%	Avg
BV18 paid in 30 days	276,006	94%	93%
BV18 not paid in 30 days	16,116	6%	7%
Disputed	0		
Non-commercial & non-BV18	68,971		
<b>Total counted</b>	<b>361,093</b>		



## Payments - Processing Errors

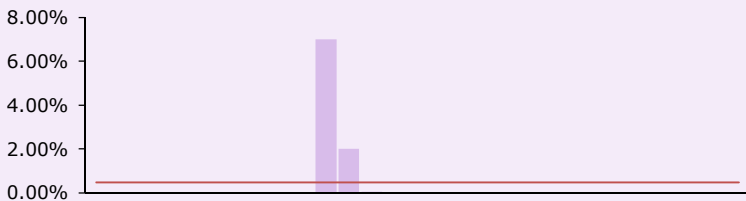
% Duplicate payments identified pre-payment



Barchester

**0.03%**  
Average  
0.32%

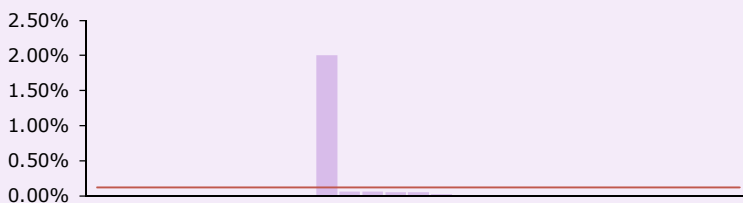
% Duplicate payment



Barchester

**0.005%**  
Average  
0.489%

% Incorrect payee / amount



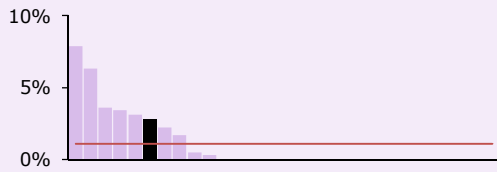
Barchester

**0.01%**  
Average  
0.12%

Payment errors	No.	%	Avg
Duplicates identified pre-payment	98	0.03%	0.32%
Duplicate payment	17	0.00%	0.49%
Incorrect payee/amount	53	0.01%	0.12%
<b>Number of invoices in sample</b>	<b>361,093</b>		

## Types of Invoices Processed

HTML / XML / Similar (e-invoices)



Barchester  
2.8%

Average  
1.1%

Consolidated Invoices -  
Electronical Input



Barchester  
0.0%

Average  
6.4%

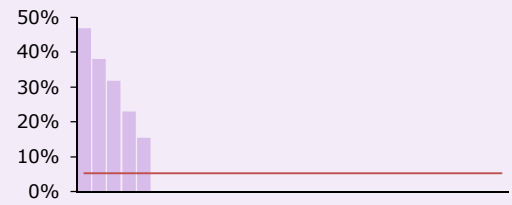
Consolidated Invoices - Manual  
Input



Barchester  
0.0%

Average  
7.4%

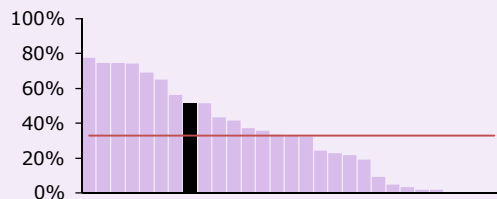
Feeder - HB



Barchester  
0.0%

Average  
5.4%

Feeder - Other



Barchester  
51.6%

Average  
33.1%

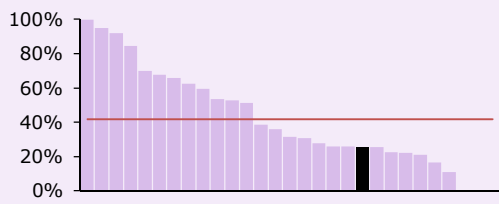
Purchase / Credit Cards



Barchester  
0.0%

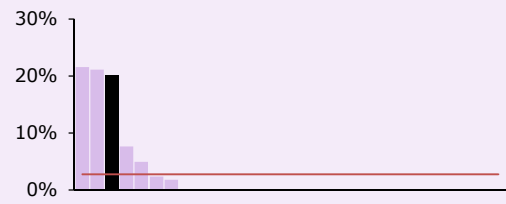
Average  
2.0%

### Input within Creditors



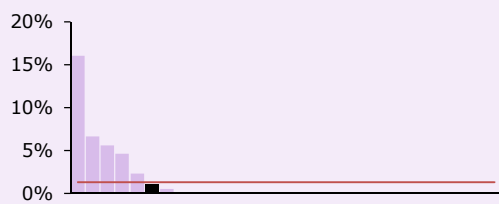
Barchester *Average*  
25.5% 41.9%

### Input within Other Departments



Barchester *Average*  
20.1% 2.7%

### Work for Other Bodies



Barchester *Average*  
1.0% 1.3%

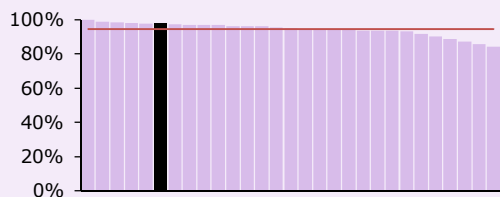
Invoices	No.	%	Avg
HTML/XML/Similar	10,120	2.8%	1.1%
Consolidated (e-input)	-	0.0%	6.4%
Consolidated (manual)	-	0.0%	7.4%
HB feeder	-	0.0%	5.4%
Other feeder	186,297	51.6%	33.1%
Purchase/Credit cards etc	-	0.0%	2.0%
Input within Creditors	92,127	25.5%	41.9%
Input in other depts	72,549	20.1%	2.7%
<b>Total</b>	<b>361,093</b>		

Invoices	No.	%	Avg
Attributable to Creditors work for other bodies	3,624	1.0%	1.3%



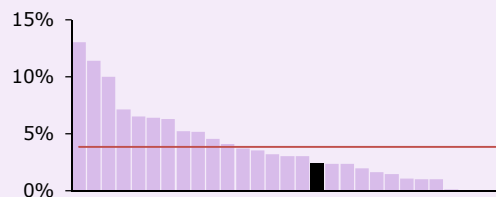
## Payments - Payment Methods

### BACS / Fastpay



Barchester *Average*  
**97.6%** *94.3%*

### Cheque



Barchester *Average*  
**2.4%** *3.9%*

### Manual / Emergency



Barchester *Average*  
**0.0%** *0.2%*

### Direct Debit



Barchester *Average*  
**0.0%** *0.4%*

### All Other\*

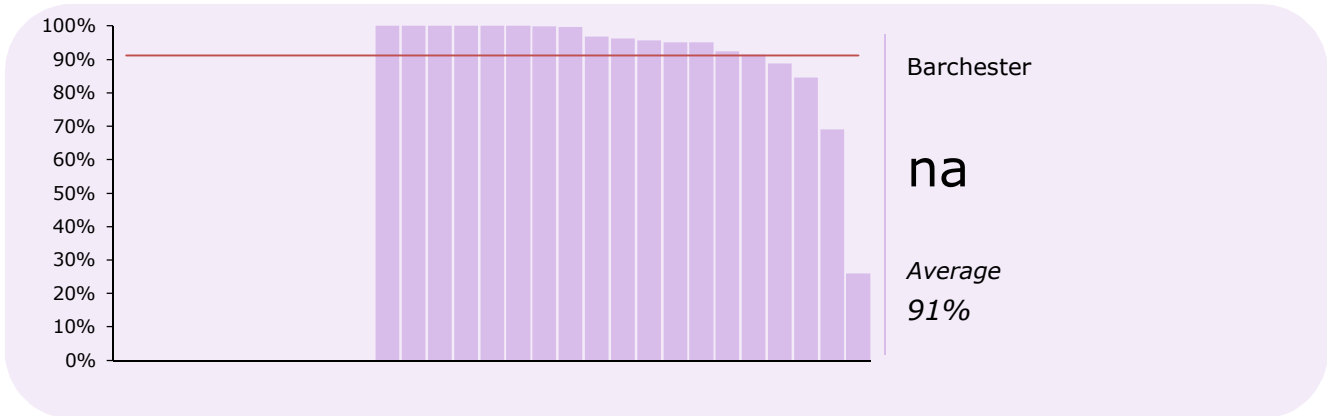


Barchester *Average*  
**0.0%** *1.3%*

Payments	No.	%	Avg
BACS/Fastpay	102,634	97.6%	94.3%
Cheque	2,556	2.4%	3.9%
Manual/emergency	-	0.0%	0.2%
Direct Debit	-	0.0%	0.4%
All other*	-	0.0%	1.3%
<b>Total</b>	<b>105,190</b>		

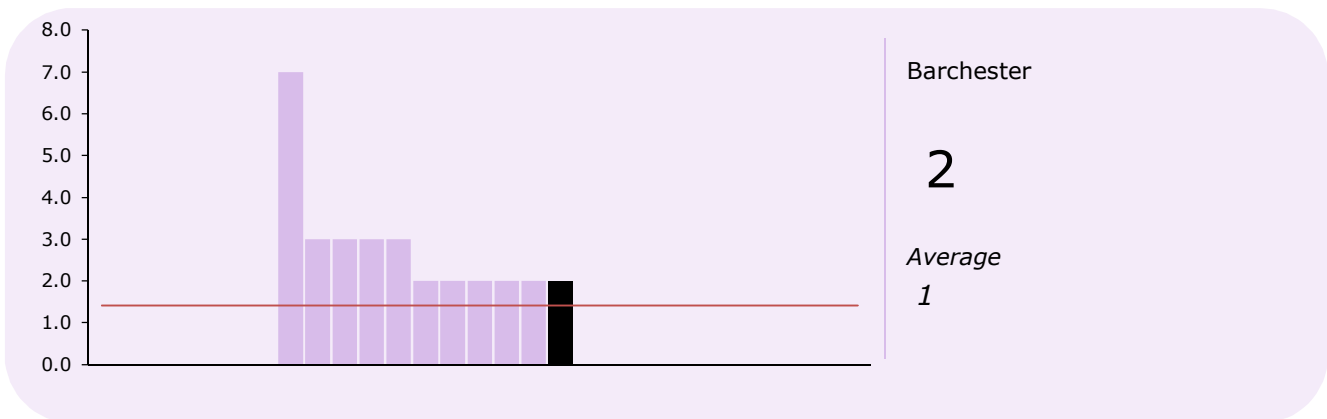
\* includes pre-paid cards, barcode payments and all other payments

## Payments - % Invoices paid by BACS



Invoices paid by BACS	No.	%	Avg
	na	na	91%

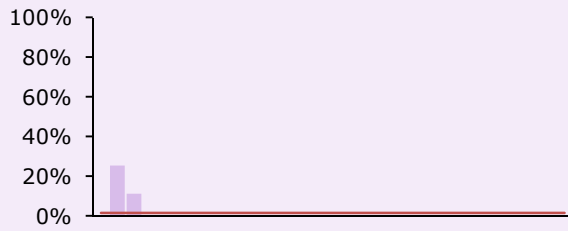
## Additional Information - Days Added for Postage (BVI8 Invoices)



## Section 5 - Staff Related Information

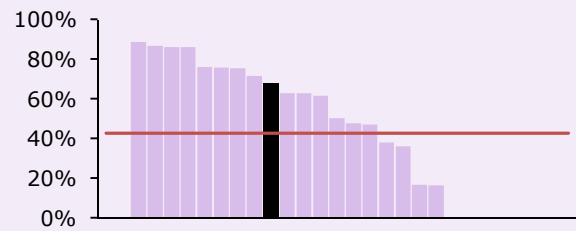
### Staff Grading - Pay by Band

Under £15k



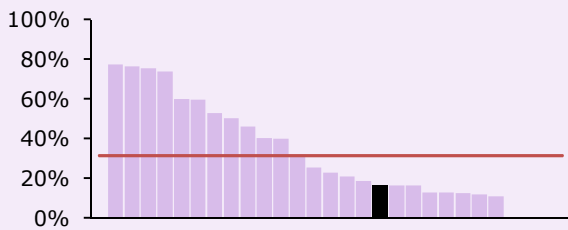
Barchester *Average*  
0% 1%

£15 - 20k



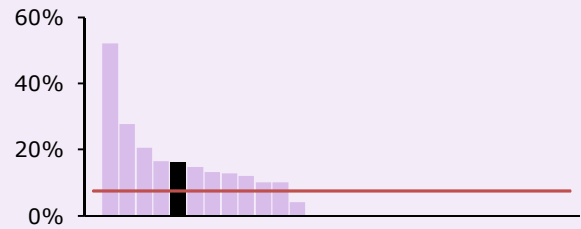
Barchester *Average*  
68% 43%

£20 - 25k



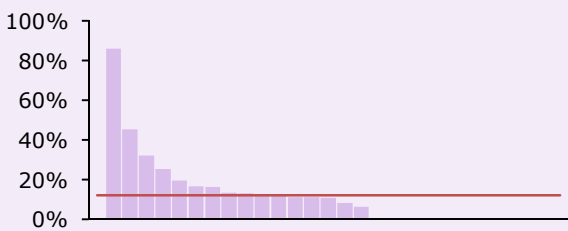
Barchester *Average*  
16% 31%

£25 - 30k



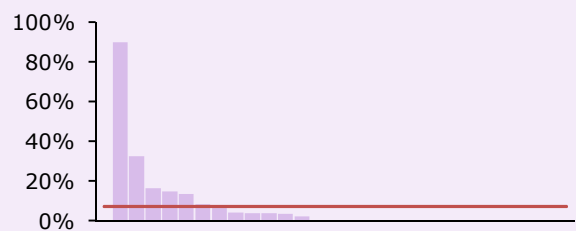
Barchester *Average*  
16% 7%

£30 - 35k



Barchester *Average*  
0% 12%

Over £35k

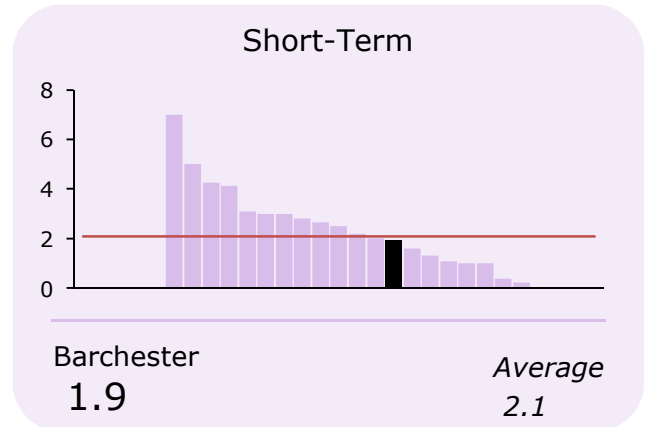
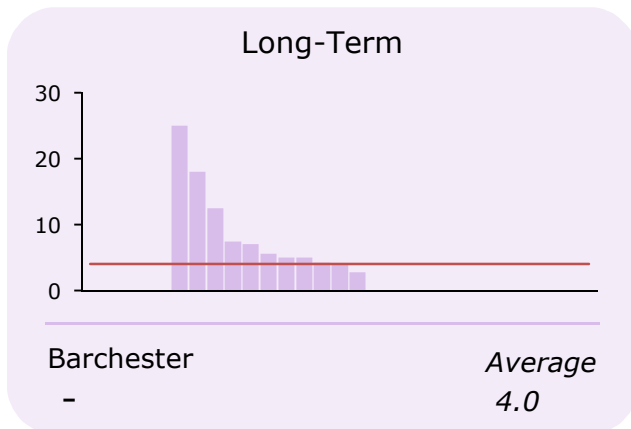
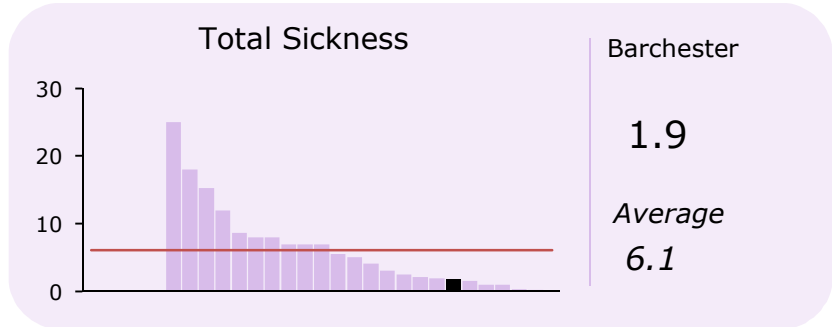


Barchester *Average*  
0% 7%

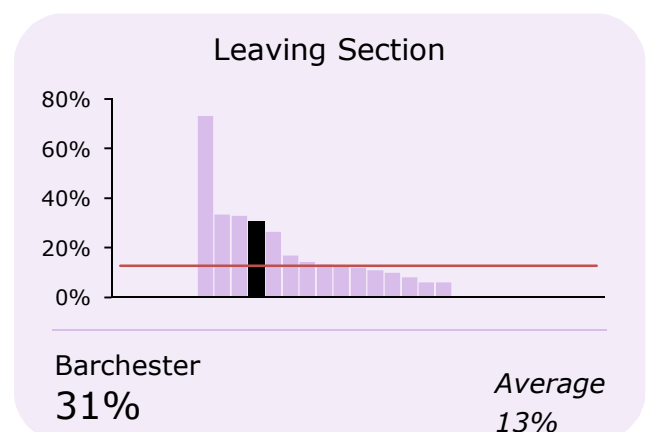
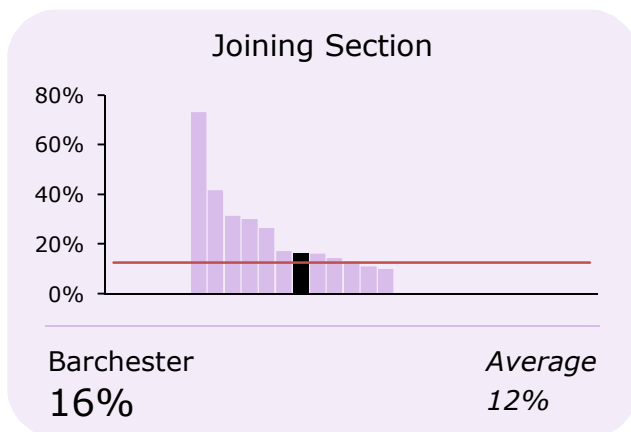
Staff grading - pay by band	FTE	%	Avg
Under £15k	-	0%	1%
£15-20k	4.2	68%	43%
£20-25k	1.0	16%	31%
£25-30k	1.0	16%	7%
£30-35k	-	0%	12%
Over £35k	-	0%	7%
<b>Total FTE</b>	<b>6.2</b>		

## Staff Sickness - Lost Days per FTE Employee

Lost days per annum (per FTE)	Days	Avg
Long-term sickness	-	4.0
Short-term sickness	1.9	2.1
<b>Total sickness</b>	<b>1.9</b>	<b>6.1</b>



## Staff Turnover



Staff turnover	FTE	%	Avg
Total Creditors FTE at 31.03.2017	7.1		
Joining Creditors section	1.0	16.2%	12.5%
Leaving Creditors section	1.9	30.8%	12.8%
Total Creditors FTE at 31.03.2018	6.2		

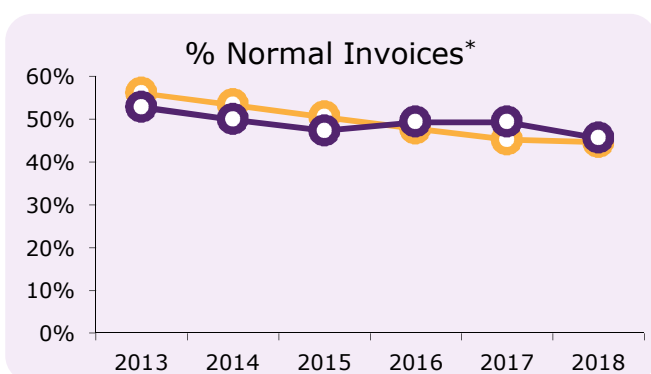
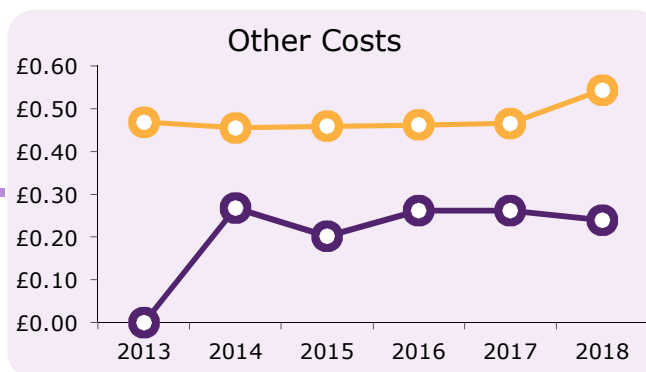
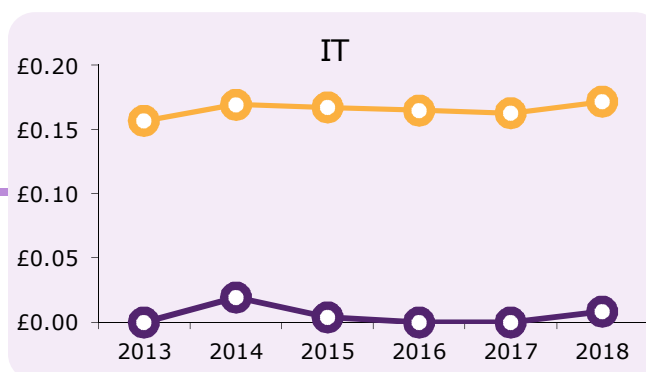
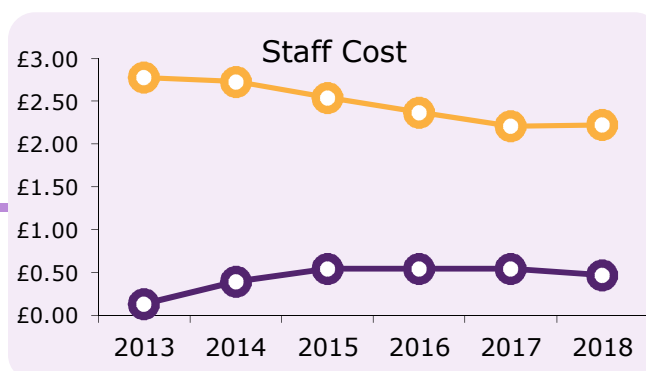
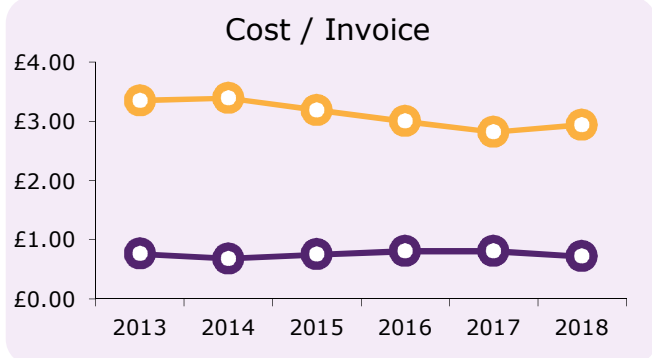
## Section 6 - Timeseries Analysis

The current year's averages are the actual club averages.

For previous years, the averages shown here are scaled up or down from the current figure based on the average rate of change in each year. This is calculated using data from members who supplied figures in consecutive years, otherwise the simple average in each year would be distorted by changes in the composition of the club from year to year.

Average 

Barchester 



Timeseries Analysis						
	2013	2014	2015	2016	2017	2018
Cost £'000	275	246	284	275	275	259
Invoices	361,671	361,111	378,923	341,496	341,496	361,093
Cost/Invoice	£0.76	£0.68	£0.75	£0.80	£0.80	£0.72
Average	£3.35	£3.39	£3.19	£3.00	£2.82	£2.94
Staff	£0.13	£0.39	£0.54	£0.54	£0.54	£0.47
Average	£2.78	£2.73	£2.54	£2.37	£2.21	£2.22
IT	na	£0.02	£0.00	£0.00	£0.00	£0.01
Average	£0.16	£0.17	£0.17	£0.16	£0.16	£0.17
Other costs	na	£0.27	£0.20	£0.26	£0.26	£0.24
Average	£0.47	£0.46	£0.46	£0.46	£0.47	£0.54
% Normal invoices*	53%	50%	47%	49%	49%	46%
Average	56%	53%	50%	48%	45%	45%

\*Excludes e-invoices, HB etc.

## SECTION 7 - QUARTILE INFORMATION

No. of authorities supplying data = 29

Quartile figures	Barchester	Average	Lower quartile	Median	Upper quartile
Cost per invoice *	£0.72	£2.94	£1.06	£1.87	£3.05
% Payments by BACS	98%	94%	93%	95%	97%
% Invoices paid on time	94%	93%	89%	96%	98%
Sickness absence:					
Average days per FTE (short + long-term)	1.9	6.1	1.8	4.6	8.0

\* These quartile figures for cost per invoice should be treated with particular caution since they take no account of the workload mix, e.g. as between benefit payments and normal commercial invoices. They also exclude members with >20% of invoices input locally who have not shown local costs.

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[www.cipfa.org/services/benchmarking](http://www.cipfa.org/services/benchmarking)

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[www.cipfa.org/corporateservices](http://www.cipfa.org/corporateservices)

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E: [customerliaison@cipfa.org](mailto:customerliaison@cipfa.org) T: 020 7543 5600



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