

Payment Performance Improvement Action Plan

The British Council is committed to the timely payment of all suppliers. Our standard global payment terms are 30 days. We have rigorous mechanisms to monitor performance:

- i. our global Centre of Excellence programme management standards require that all projects and programmes have a named Senior Responsible Officer (SRO) who is accountable for all standards.
- ii. the global standards require documented governance processes which detail how issues, including finance, are recorded, escalated and resolved. This is done via Management Control Checks (MCC).
- iii. we operate a robust Financial Control and Compliance Framework to ensure that controls are in place to mitigate financial risks, to monitor the effectiveness of the controls, and ensure that action is taken on under performance.

The British Council is currently in the process of outsourcing elements of our transactional finance. Rigorous processes exist to facilitate prompt payment and we are now putting in place new and improved ways of working.

Current Performance:

From January to June 2024, the average number of days taken from Invoice receipt date is **33 days**.

Month	Within 30 days	31 to 60 days	More than 60 days	Grand Total	Paid within 60 Days of Invoice receipt Date
January-24	10523	2784	1675	14982	89%
February-24	11487	1898	1459	14844	90%
March-24	12620	2499	1514	16633	91%
April-24	13495	2053	1141	16689	93%
May-24	10537	2938	1524	14999	90%
June-24	10723	2042	1412	14177	90%
Grand Total	69385	14214	8725	92324	91%

From July to December 2024, the average number of days taken from Invoice receipt date is **34 days**.

Month	Within 30 days	31 to 60 days	More than 60 days	Grand Total	Paid within 60 Days of Invoice receipt Date
July-24	11803	2307	1471	15581	91%
August-24	10185	1882	1732	13799	87%
September-24	9392	1785	1094	12271	91%
October-24	11184	2510	1258	14952	92%
November-24	10358	2345	1241	13944	91%
December-24	12474	2429	1684	16587	90%
Grand Total	65396	13258	8480	87134	90%

1. Payment Performance Improvement Plan

To ensure continuous improvement we have identified four areas for remedial action in 2025 for all payments on 30-day terms:

Area for Improvement	Mitigation	Responsible Person	Reporting
Delays from suppliers providing invoices	Prompt collection of invoices from suppliers	Senior Programme Manager/Senior Responsible Officer	Management Control Che
Internal processing delays	We are currently going through internal transformation which will enable centralisation and standardisation of the invoice processing Improved monitoring to enable faster detection of overdue invoices	Global Process Owner	Financial Control and Compliance Framework
Delays due to supplier queries and payment disputes	Review and improvement of the current dispute resolution monitoring process and timelines	Global Process Owner	Financial Control and Compliance Framework
Delays due to invoice data discrepancies and errors	Enhanced training for internal staff and provision of clear guidelines to suppliers on accurate data submission	Global Process Owner	Financial Control and Compliance Framework

The British Council is committed to regular monitoring of progress against this action plan and reporting to the internal Audit and Risk Committee. A report on invoice payment performance and progress against the actions outlined in this plan will be provided to the Audit and Risk Committee on a six-monthly basis. This ensures senior oversight and accountability for achieving the targeted improvements in invoice payment performance.

Signed:



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Signed:



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