

Management Accountants Training Workshop

Agenda 16/11/15

09:20 - 09:30	Coffee on arrival	
09:30 - 10:15	Tuition Fee Reporting and Forecasting – Sasha Windelinckx and Nicola Smith	Page 2
10:15 - 10:30	Procurement Function Overview – Kevin Casey	Page 33
10:30 – 11:00	Tea and Coffee Break	
11:00 - 11:30	Direct Input of Forecast – Rob Tempelman	Page 37
11:30 - 12:00	Audit Update and Progress Report on the Adoption of the 2015 FEHE SORP – Jill Roberts	Page 49
12:00 - 12:15	Intranet – Maria Scully	Page 62
12:15 - 12:30	Debt / Online Payments – Michelle Bailey	Page 69
12.30pm	END	

Tuition Fee Training / Refresher

Sasha Windelinckx

HoSF, FLS

BACKGROUND

Pre-2014/15 we had no reports available that linked both the Student Records and the Student Financial Records together for the UoM to be able to identify who our students are and the associated fee they are paying.

- June 2014 – Tuition Fees Working Group established involving members from all faculties to liaise with the UoM Data Team to extract tuition fee data, by student, from Campus Solutions.
- June / July 2014 – work to create Tuition Fee reports within Discoverer Plus and testing of data and reconciling to Oracle Financials.
- September / October 2014 – training of 30 + finance team members for “go-live” of reports in FY14/15.
- October 2014 – Campus Solutions Working Group formed to establish faculty leads to take report use forward.

CAMPUS SOLUTIONS WORKING GROUP

Chair: Philippa Woods
Central: Janette Carter
EPS: Khalil Mohammed
FLS: Sasha Windelinckx
HUMS: Karen Hall
MHS: Mark Gent
Student Services: Will Gregory

WHY IS IMPORTANT THAT WE UNDERSTAND TUITION FEES & CAMPUS SOLUTIONS DATA?

- FY14/15 – income recognised for credit-bearing courses (UG, PGT & PGR) - **£372m**
- FY15/16 – invoices raised in August – October - **£376m**
 - Of which **£367m** is derived from Campus Solutions
- FY15/16 – budget for income to be recognised for credit-bearing courses - **£409m**
- This is a material number so is key that we all understand tuition fees and know how to access plus use the data available to us.

DISCOVERER PLUS

DISCOVERER PLUS

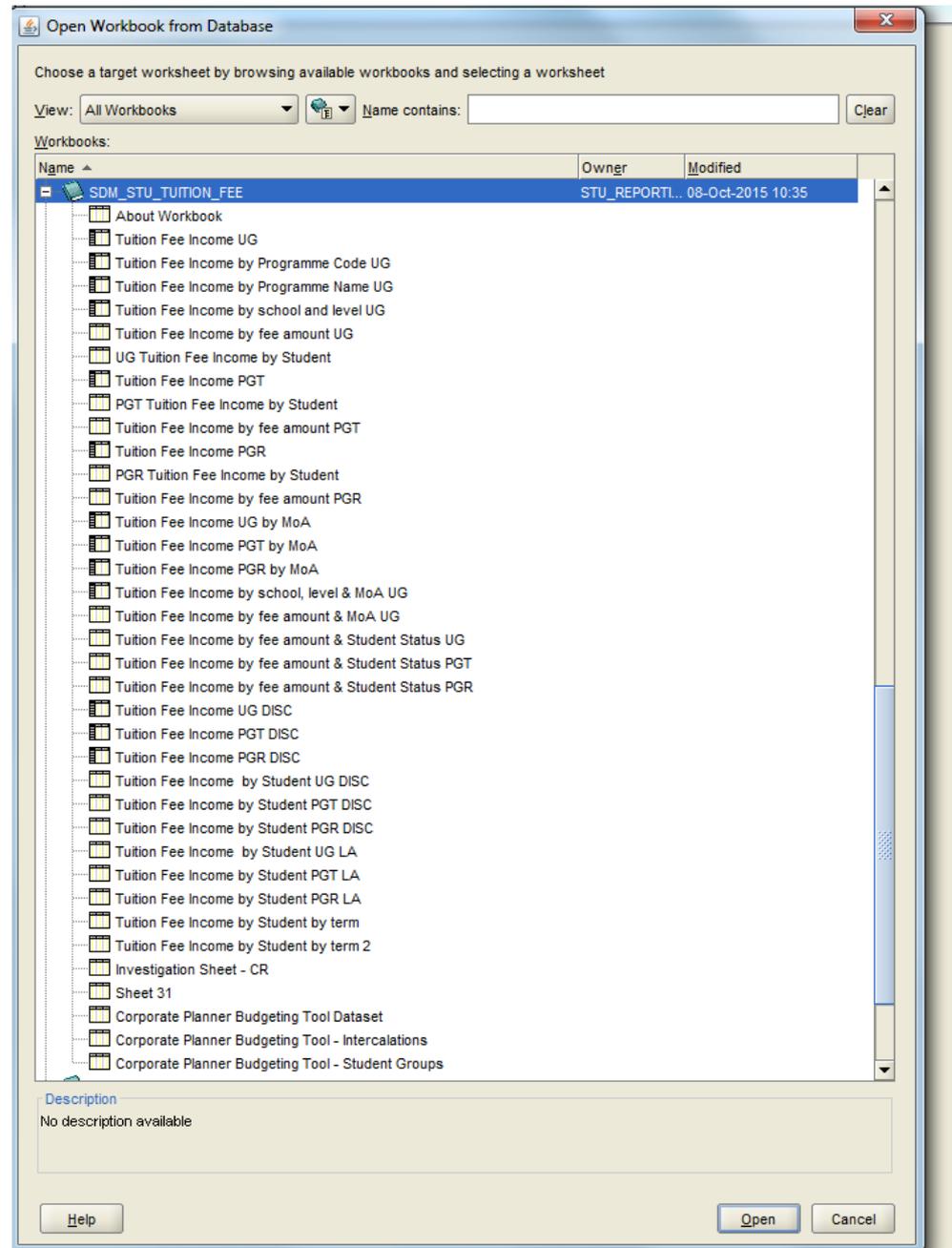
What does it give you?

A suite of reports which are accessible by anyone with access to Student Records within Discoverer Plus.

These reports contains information on students who are registered AND invoiced within Campus Solutions. They provide us with details of the student – such as their course, academic level, home or overseas – together with the net invoice value raised in that specific academic year for UG, PGT and PGR.

The information is available for both Active students (incl. Leave of Absence) and Withdrawn Students and can be viewed in many different ways such as a summary total, course by course or student by student.

REMINDER: Only for students registered in Campus Solutions who are expecting an invoice. Will not include those who have no fee due (ie. Erasmus) or those where the invoice is paid by a 3rd party (ie. NHS students); the student must be registered AND have a financial record in Campus Solutions to appear on this report.



CAMPUS SOLUTIONS DATA: WHAT REPORTS ARE AVAILABLE TO YOU?

Active in program students – REGISTERED “Y”
(this includes Leave of Absence students as they are counted as a student headcount)



Discontinued students – REGISTERED “Y”



AMOUNT INVOICED IN ORACLE FINANCIALS

ALL STUDENTS; IRRESPECTIVE OF STATUS

The student data is LIVE data so the status is refreshed each night. The purpose of the “ALL STUDENTS” reports is to enable us, as the finance team, to have access to the student fee income invoiced in a particular academic year even when the student status changes to “COMPLETE” in the year when they are, effectively, removed from the UG, PGT, PGR reports.

Open Workbook from Database

Choose a target worksheet by browsing available workbooks and selecting a worksheet

View: All Workbooks [icon] Name contains: [input] Clear

Workbooks:

Name	Owner	Modified
SDM_STU_TUITION_FEE	STU_REPORTI...	08-Oct-2015 10:35
About Workbook		
Tuition Fee Income UG		
Tuition Fee Income by Programme Code UG		
Tuition Fee Income by Programme Name UG		
Tuition Fee Income by school and level UG		
Tuition Fee Income by fee amount UG		
UG Tuition Fee Income by Student		
Tuition Fee Income PGT		
PGT Tuition Fee Income by Student		
Tuition Fee Income by fee amount PGT		
Tuition Fee Income PGR		
PGR Tuition Fee Income by Student		
Tuition Fee Income by fee amount PGR		
Tuition Fee Income UG by MoA		
Tuition Fee Income PGT by MoA		
Tuition Fee Income PGR by MoA		
Tuition Fee Income by school, level & MoA UG		
Tuition Fee Income by fee amount & MoA UG		
Tuition Fee Income by fee amount & Student Status UG		
Tuition Fee Income by fee amount & Student Status PGT		
Tuition Fee Income by fee amount & Student Status PGR		
Tuition Fee Income UG DISC		
Tuition Fee Income PGT DISC		
Tuition Fee Income PGR DISC		
Tuition Fee Income by Student UG DISC		
Tuition Fee Income by Student PGT DISC		
Tuition Fee Income by Student PGR DISC		
Tuition Fee Income by Student UG LA		
Tuition Fee Income by Student PGT LA		
Tuition Fee Income by Student PGR LA		
Tuition Fee Income by Student by term		
Tuition Fee Income by Student by term 2		
Investigation Sheet - CR		
Sheet 31		
Corporate Planner Budgeting Tool Dataset		
Corporate Planner Budgeting Tool - Intercalations		
Corporate Planner Budgeting Tool - Student Groups		

Description
No description available

Help Open Cancel

Red arrows point from the text boxes to the following worksheets in the list:
- 'Active in program students...' points to 'Tuition Fee Income UG'.
- 'Discontinued students...' points to 'Tuition Fee Income UG DISC'.
- 'AMOUNT INVOICED...' points to 'Tuition Fee Income by fee amount UG'.
- 'ALL STUDENTS...' points to 'Tuition Fee Income by Student UG DISC'.

HOW IS THE TUITION FEE SUITE OF REPORTS BEING USED?

- School Reconciliations – Oracle Financials-v-Campus Solutions
- Central Tuition Fee Deferral (Session Code)
- School Month End Adjustments – Discontinued
- Externally Funded Studentship adjustments
- School Forecasting / Budgeting base data

SCHOOL RECONCILIATIONS

SCHOOL MONTH END RECONCILIATIONS:

- All HoSF (or equivalent) should be reconciling their Oracle Financial actual invoices / credit notes to that of the fee per Campus Solutions.
- Any unidentifiable discrepancies should be reported to your working group faculty lead who will liaise with Student Services / Data Team (as appropriate).

SCHOOL MONTH END RECONCILIATIONS: WHAT TO LOOK OUT FOR....

Example: FLS – Campus Solutions - v – Oracle Financials....

Note 1: Campus Solutions - v - Oracle Financials			
Made up of:	CS	Oracle	Variance
7818020	9,000	0	9,000 UGRD
7965789	9,000	0	9,000 UGRD
8396164	9,000	0	9,000 UGRD
8479140	9,000	(18,000)	(9,000) UGRD
8509165	26,500	0	26,500 PGDR
9469639	19,000	0	19,000 UGRD
9679401	14,500	0	14,500 PGDT
9717191	19,000	0	19,000 UGRD
9844905	10,000	0	10,000 UGRD
9437028	0	(4,500)	(4,500) UGRD
9437014	0	(4,500)	(4,500) UGRD
9879624	2,026	0	2,026 PGDR

INVOICES TO BE RAISED; REGISTERED STUDENTS

100,026

Invoices take two days to transfer from Campus Solutions to Oracle Financials – in this instance, where a value exists or differs in Campus Solutions it invariably means the invoice has not yet reached Oracle Financials.

SCHOOL MONTH END RECONCILIATIONS: WHAT TO LOOK OUT FOR....

Example: FLS... Oracle Financials – v – Campus Solutions

Note 2: Oracle Financials - v - Campus Solutions			
Made up of:	Oracle	CS	Variance
7625776	9,800	0	9,800 14/15 fee adjustment
7796425	23,400	0	23,400 11/12, 12/13 & 13/14 fee adjustment
7976305	1,520	0	1,520 12/13 & 14/15 fee adjustment
8447996	2,250	0	2,250 14/15 fee credit
8479140	(18,000)	9,000	(9,000) 14/15 invoice in addition to 15/16 invoice (2 years invoicing)
8506315	4,500	0	4,500 14/15 fee credit
9521312	(3,996)	0	(3,996) 14/15 fee invoice
7559286	3,600	0	3,600 11/12 fee credits
9437028	(4,500)	0	(4,500) Potential credit to come through to Oracle? Only 15/16 invoice so far but suggests credit note due...
8792737	(1,450)	0	(1,450) 12/13 fee invoice
9458798	(9,000)	0	(9,000) 15/16 fee invoice - suspect credit note due as zero on CS
7783761	(225)	0	(225) 14/15 fee invoice
9437014	(4,500)	0	(4,500) 15/16 - suspect credit note due as zero on CS

12,399 IMPACT OF ACCOUNTING ADJUSTMENTS NOT RELATED TO CURRENT YEAR

By looking at the invoice narrative on the Oracle Financials 304 report you can establish what the differences are; in this instance there are prior year invoices / credit notes processed so not in the Campus Solutions dataset for the current academic year OR there are credits to come through from Campus Solutions to Oracle.

SCHOOL MONTH END RECONCILIATIONS: WHAT TO LOOK OUT FOR....

Example: FLS... check for UG / PGT / PGR

This is important for the Tuition Fee Deferral Rules

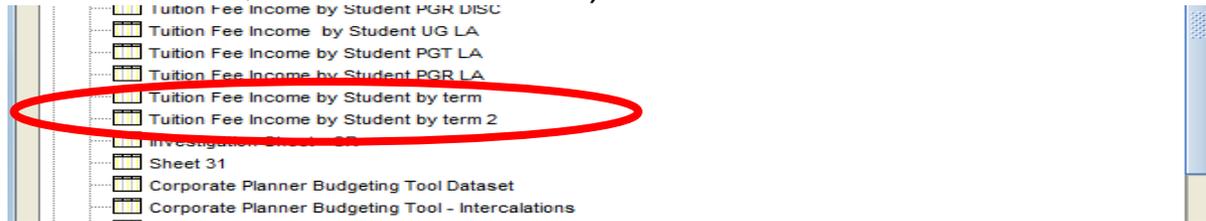
If the student is reported under the incorrect IE code in Oracle then the incorrect tuition fee rules will apply.

CAMPUS SOLUTIONS SUMMARY		ORACLE SUMMARY			Invoices / credits to transfer from CS to OF	Overall variance
	Value invoiced	Value invoiced	Variance			
PGDR	2,968,711.20	PGR	-2,940,185.20	28,526.00	28,526.00	0.00
PGDT	1,218,130.00	PGT	-1,203,630.00	14,500.00	14,500.00	0.00
UGRD	20,956,677.00	UG	-20,899,677.00	57,000.00	57,000.00	0.00
TOTAL CAMPUS SOLUTIONS REGISTERED "Y" STUDENTS	25,143,518.20	TOTAL ORACLE NET INVOICING	-25,043,492.20	100,026.00	100,026.00	0.00

This shows that the FLS Oracle IE Code / Campus Solutions Career code are aligned. The £100k difference is the same £100k as per the slide highlighting invoices / credits impact Oracle Financials.

SCHOOL MONTH END RECONCILIATIONS: WHERE TO GET THE DATA....

Campus Solutions: Tuition Fees Reports – this report gives you all students for the current academic year irrespective of student status (active, leave of absence, discontinued etc.)



Oracle Financials: 304 report – run for either your activity code(s) or for tuition fee IE codes – this report gives you sales invoices / credit notes raised by student ID (“Party Number”) – can then map the student ID in both systems.

le Cc	le Description	Je Category	Accounted Va	Party Num	AR Line Description
1151	Tuition fee income - PGR - FT - UK Home/EU	15 Sales Invoices	-2,836.00	8449401	Fees: 2015/16 Academic Year, PhD Singapore A*STAR, (Yr: 4), Home Tuition Fees
1151	Tuition fee income - PGR - FT - UK Home/EU	15 Sales Invoices	-2,836.00	7285549	Fees: 2015/16 Academic Year, PhD Singapore A*STAR, (Yr: 3), Home Tuition Fees
1151	Tuition fee income - PGR - FT - UK Home/EU	15 Credit Memos	4,052.00	9723094	Fees: 2015/16 Academic Year, PhD EPSRC-MRC CDT RMed I&R 3yr, (Yr: 1), Home Tuition Fees
1151	Tuition fee income - PGR - FT - UK Home/EU	15 Credit Memos	4,052.00	7933071	Fees: 2015/16 Academic Year, PhD Neuroscience (4), (Yr: 1), Home Tuition Fees
1151	Tuition fee income - PGR - FT - UK Home/EU	15 Credit Memos	3,996.00	7104395	Fees: 2014/15 Academic Year, (Yr: 4), Home Tuition Fees
1151	Tuition fee income - PGR - FT - UK Home/EU	15 Credit Memos	4,052.00	9800029	Fees: 2015/16 Academic Year, PhD Neuroscience (42), (Yr: 1), Home Tuition Fees
1151	Tuition fee income - PGR - FT - UK Home/EU	15 Credit Memos	4,052.00	9691737	Fees: 2015/16 Academic Year, PhD Neuroscience (42), (Yr: 1), Home Tuition Fees
1151	Tuition fee income - PGR - FT - UK Home/EU	15 Credit Memos	4,052.00	9801686	Fees: 2015/16 Academic Year, PhD Immunology (42), (Yr: 1), Home Tuition Fees
1151	Tuition fee income - PGR - FT - UK Home/EU	15 Sales Invoices	-4,052.00	7105323	Fees: 2015/16 Academic Year, PhD Science Ethics, (Yr: 3), Home Tuition Fees
1151	Tuition fee income - PGR - FT - UK Home/EU	15 Sales Invoices	-4,052.00	7479514	Fees: 2015/16 Academic Year, BBSRC DTP Studentship (4 year), (Yr: 3), Home Tuition Fees
1151	Tuition fee income - PGR - FT - UK Home/EU	15 Sales Invoices	-4,052.00	7557236	Fees: 2015/16 Academic Year, BBSRC DTP Studentship (42), (Yr: 2), Home Tuition Fees
1151	Tuition fee income - PGR - FT - UK Home/EU	15 Sales Invoices	-4,052.00	7660131	Fees: 2015/16 Academic Year, BBSRC DTP Studentship (42), (Yr: 2), Home Tuition Fees
1151	Tuition fee income - PGR - FT - UK Home/EU	15 Sales Invoices	-4,052.00	7200904	Fees: 2015/16 Academic Year, PhD Developmental Biology (4), (Yr: 3), Home Tuition Fees
1151	Tuition fee income - PGR - FT - UK Home/EU	15 Sales Invoices	-4,052.00	9405531	Fees: 2015/16 Academic Year, PhD Molecular Cancer Std (4), (Yr: 1), Home Tuition Fees
1151	Tuition fee income - PGR - FT - UK Home/EU	15 Sales Invoices	-4,052.00	9593992	Fees: 2015/16 Academic Year, PhD Neuroscience (4), (Yr: 2), Home Tuition Fees
1151	Tuition fee income - PGR - FT - UK Home/EU	15 Sales Invoices	-4,052.00	9056144	Fees: 2015/16 Academic Year, BBSRC DTP Studentship (42), (Yr: 2), Home Tuition Fees
1151	Tuition fee income - PGR - FT - UK Home/EU	15 Sales Invoices	-4,052.00	7450375	Fees: 2015/16 Academic Year, BBSRC DTP Studentship (4 year), (Yr: 3), Home Tuition Fees
1151	Tuition fee income - PGR - FT - UK Home/EU	15 Sales Invoices	-4,052.00	7406240	Fees: 2015/16 Academic Year, (Yr: 3), Home Tuition Fees

SCHOOL MONTH-END RECONCILIATIONS – WHAT TO DO IF YOU HAVE A DISCREPANCY?

The main rule from the Campus Solutions Working Group is....

If, following our local school reconciliations, we identify an invoice in our schools that should be in another school we DO NOT process a journal to move it. We MUST arrange for Student Services to credit the incorrect school and re-invoice into the correct school.

This is also the case for invoices raised on the incorrect academic career code (UG, PGR, PGT).

If you journal the transaction any accounting adjustment that relies on the CS data to be correct will fail.

We must always endeavour for the source data to be correct to ensure all records are as accurate as they can be as they are used for so many other purposes.

If you identify errors you must pass this to your Campus Solutions working group faculty lead who will liaise with either Student Services (invoicing queries) or the Data Team (data queries). This is to limit the number of communications the individuals in these areas will have each month.

TUITION FEE DEFERRAL

MONTH END: TUITION FEE DEFERRAL

WHAT ARE THE DEFERRAL RULES?

UG – income recognised over the financial / academic year through to July; irrespective of the start date of the student.

PGR – income for August, September and October starters is recognised in the financial year in which they started. For all other start months the income is recognised over a 12 month period from the start month.

PGT – income is recognised over a 12 month period from the start month.

ALL START MONTHS ARE DERIVED FROM THE SESSION CODE IN CAMPUS SOLUTIONS; ie. SEP, OCT, NOV etc.

MONTH END: TUITION FEE DEFERRAL

Tuition Fee Deferral: The tuition fee is created using the tuition fee IE codes within the 304 report by extracting the relevant year to recognise from the AR line narrative.

C	D	E	N	T	BC	CJ
ie Cc	ie Description	Je Category	Accounted Va	Party Numl	AR Line Description	
1151	Tuition fee income - PGR - FT - UK Home/EU	15 Sales Invoices	-2,836.00	6449401	Fees: 2015/16 Academic Year, PhD Singapore A*STAR, (Yr: 4), Home Tuition Fees	
1151	Tuition fee income - PGR - FT - UK Home/EU	15 Sales Invoices	-2,836.00	7285549	Fees: 2015/16 Academic Year, PhD Singapore A*STAR, (Yr: 3), Home Tuition Fees	
1151	Tuition fee income - PGR - FT - UK Home/EU	15 Credit Memos	4,052.00	9723004	Fees: 2015/16 Academic Year, PhD Neuroscience (42), (Yr: 1), Home Tuition Fees	
1151	Tuition fee income - PGR - FT - UK Home/EU	15 Credit Memos	-4,052.00	7933071	Fees: 2015/16 Academic Year, PhD Neuroscience (4), (Yr: 1), Home Tuition Fees	
1151	Tuition fee income - PGR - FT - UK Home/EU	15 Credit Memos	-4,052.00	7104395	Fees: 2014/15 Academic Year, (Yr: 4), Home Tuition Fees	
1151	Tuition fee income - PGR - FT - UK Home/EU	15 Credit Memos	4,052.00	9800029	Fees: 2015/16 Academic Year, PhD Neuroscience (42), (Yr: 1), Home Tuition Fees	
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1151	Tuition fee income - PGR - FT - UK Home/EU	15 Sales Invoices	-4,052.00	7105323	Fees: 2015/16 Academic Year, PhD Science Ethics, (Yr: 3), Home Tuition Fees	
1151	Tuition fee income - PGR - FT - UK Home/EU	15 Sales Invoices	-4,052.00	7479514	Fees: 2015/16 Academic Year, BBSRC DTP Studentship (4 year), (Yr: 3), Home Tuition Fees	
1151	Tuition fee income - PGR - FT - UK Home/EU	15 Sales Invoices	-4,052.00	7557236	Fees: 2015/16 Academic Year, BBSRC DTP Studentship (42), (Yr: 2), Home Tuition Fees	
1151	Tuition fee income - PGR - FT - UK Home/EU	15 Sales Invoices	-4,052.00	7660131	Fees: 2015/16 Academic Year, BBSRC DTP Studentship (42), (Yr: 2), Home Tuition Fees	
1151	Tuition fee income - PGR - FT - UK Home/EU	15 Sales Invoices	-4,052.00	7200904	Fees: 2015/16 Academic Year, PhD Developmental Biology (4), (Yr: 3), Home Tuition Fees	
1151	Tuition fee income - PGR - FT - UK Home/EU	15 Sales Invoices	-4,052.00	9405531	Fees: 2015/16 Academic Year, PhD Molecular Cancer Std (4), (Yr: 1), Home Tuition Fees	
1151	Tuition fee income - PGR - FT - UK Home/EU	15 Sales Invoices	-4,052.00	9593992	Fees: 2015/16 Academic Year, PhD Neuroscience (4), (Yr: 2), Home Tuition Fees	
1151	Tuition fee income - PGR - FT - UK Home/EU	15 Sales Invoices	-4,052.00	9056144	Fees: 2015/16 Academic Year, BBSRC DTP Studentship (42), (Yr: 2), Home Tuition Fees	
1151	Tuition fee income - PGR - FT - UK Home/EU	15 Sales Invoices	-4,052.00	7450375	Fees: 2015/16 Academic Year, BBSRC DTP Studentship (4 year), (Yr: 3), Home Tuition Fees	
1151	Tuition fee income - PGR - FT - UK Home/EU	15 Sales Invoices	-4,052.00	7406240	Fees: 2015/16 Academic Year, (Yr: 3), Home Tuition Fees	

If the prefix is “Fees: 2015/16” the deferral will calculate based on whether it is a UG, PGR or PGT IE code.

The only element used on the Campus Solutions dataset is that of the SESSION CODE to identify what month the student started at the university and the rules for the deferral to apply.

Things to check once deferral processed:

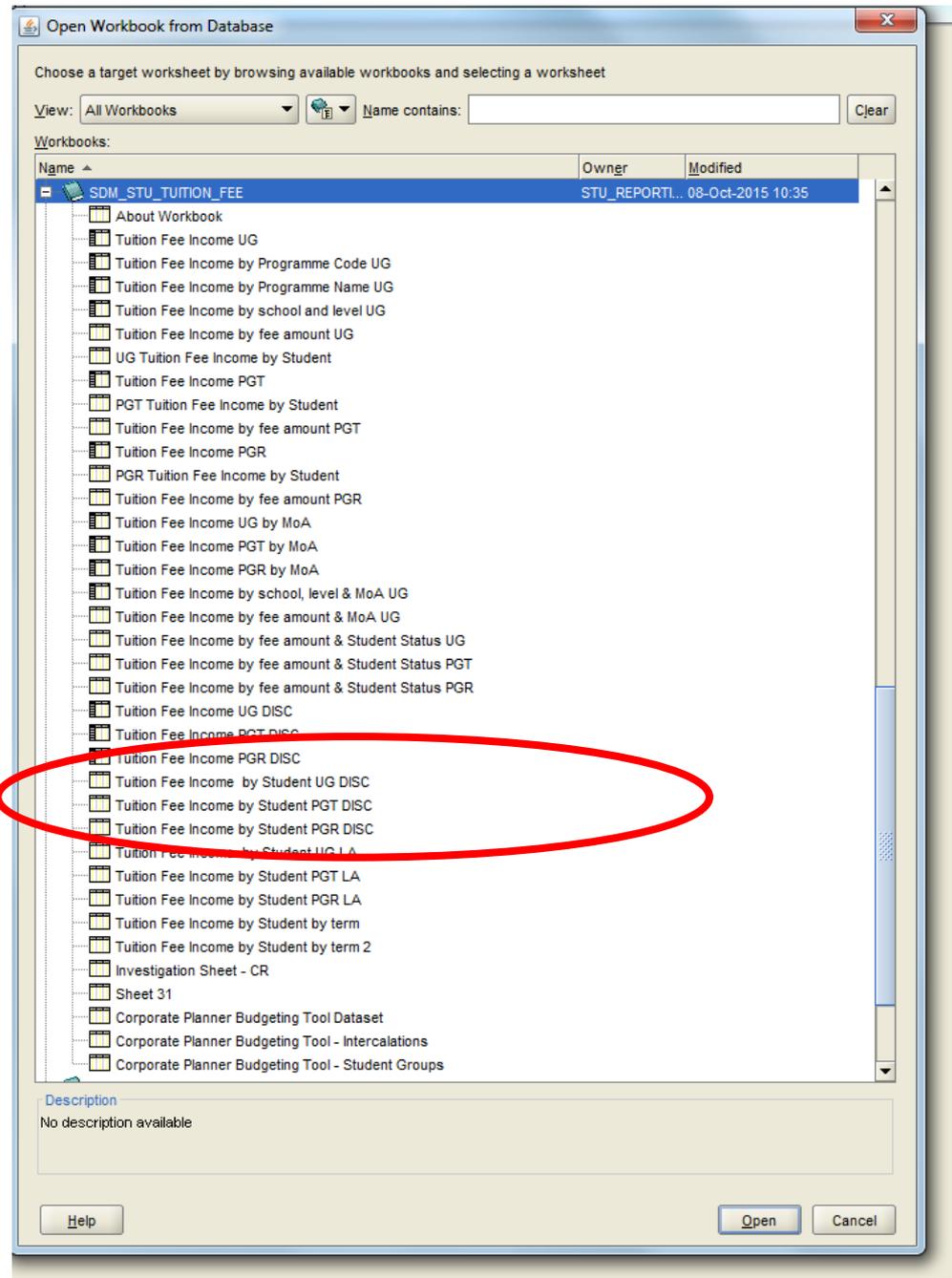
- Discontinued Students – cannot be accounted for in the deferral process.

WHY?

- A student may register in one school, then withdrawal and transfer to another school. Therefore, one student record would have the student as “Discontinued” and the other as “Active”. Any lookup in the deferral logic can only find that student once so one school would be always be incorrect.

TO REVIEW AND FIX AT SCHOOL LEVEL:

- Within Campus Solutions we have access to this data and can run at school level to assess whether either a credit note is expected AND whether to back-out the deferral.



MONTH-END REVIEWS & POTENTIAL ADJUSTMENTS

MONTH END: TUITION FEE DEFERRAL

HOW TO REVIEW FOR DISCONTINUED STUDENTS:

Tuition Fee Income by Student UG DISC												
Fully Registered : Y												
Page Items: Fully Registered: Y												
	Faculty	School	Person ID	Full Name	Home/Overseas Fees	Acad Level	Academic Programme	Academic Plan	Invoiced Amount	Program Action Effective Date	Program Action Date	Program Action Reason
1	Faculty of Life Science	Faculty of Life Sciences			Home	1st Year	BSc(Hons) Biomedical Sciences	BSc(Hons) Biomedical Sciences	9,000	22-SEP-2015	23-SEP-2015	Discontinuation Health Reasons

In this instance, the student has discontinued as a home student so will not pay £9,000; as it is still showing as the full fee in CS it implies the credit note has not yet been processed by Student Services. A credit of £6,750 is due.

Income recognised, following deferral (as at October 2015):
 $£9,000/12 * 3 = £2,250$ recognised = OK; irrespective of credit note.

If credit had been raised (note takes 2 days to transfer from CS to Oracle so may be £2,250 in CS by still £9,000 in Oracle – would find as part of the reconciliation process):

Net of $£2,250/12 * 3 = £562.50$ = INCORRECT; an adjustment would be required for the amount deferred into the future as correct to recognise the full £2,250 due to discontinued status so need to, effective, reverse the deferral for this student AT SCHOOL LEVEL.

REMEMBER: ASSESS MATERIALITY BEFORE PROCESSING THE JOURNAL

TUITION FEE CREDIT NOTES – HOW CALCULATED?

HOW DO YOU KNOW WHAT CREDIT IS DUE FOR A DISCONTINUED / LEAVE OF ABSENCE STUDENT?

All students whose tuition fees are paid to the University by way of a tuition fee loan are calculated as follows :

- Withdrawal/suspension between start of academic year to start of Spring term – 25% of the total fee will be charged
- Withdrawal/suspension between start of Spring term – Easter – 50% of the total fee will be charged
- Withdrawal/suspension between Easter and end of academic year – full tuition fees will be charged

Where there is not a tuition fee loan the credit is calculated based on days in attendance.

So, the best situation – financially – is that the student stays as late as possible and we get to keep as much of the fee as possible.

EXTERNALLY FUNDED STUDENTSHIPS

EXTERNALLY FUNDED STUDENTSHIPS

QUICK UPDATE FOLLOWING SORP TRAINING

CURRENT

Income recognised twice:

- once as tuition fee income on CORE

- once as grant income on either RESEARCH or MATCHED

Non-pay costs on the relevant grant code which is derived via CS for “Student Support – student fees” (IE Code 4231).

Under SORP, must only show the grant income so we need a process to remove the overstatement of tuition fees and the costs.

WHERE ARE WE?

Working group reviewing various options ranging from code-by-code correction to top level correction.

Whatever the outcome, we need to use the Oracle Financial data to track the student and the CS data to derive whether the student is home / overseas / PGT / PGR etc etc. We need to use the SESSION CODE to effectively back out the deferral in Oracle Financials also.

CORPORATE PLANNER – BUDGETING TOOL

CORPORATE PLANNER – TUITION FEES BUDGETING TOOL

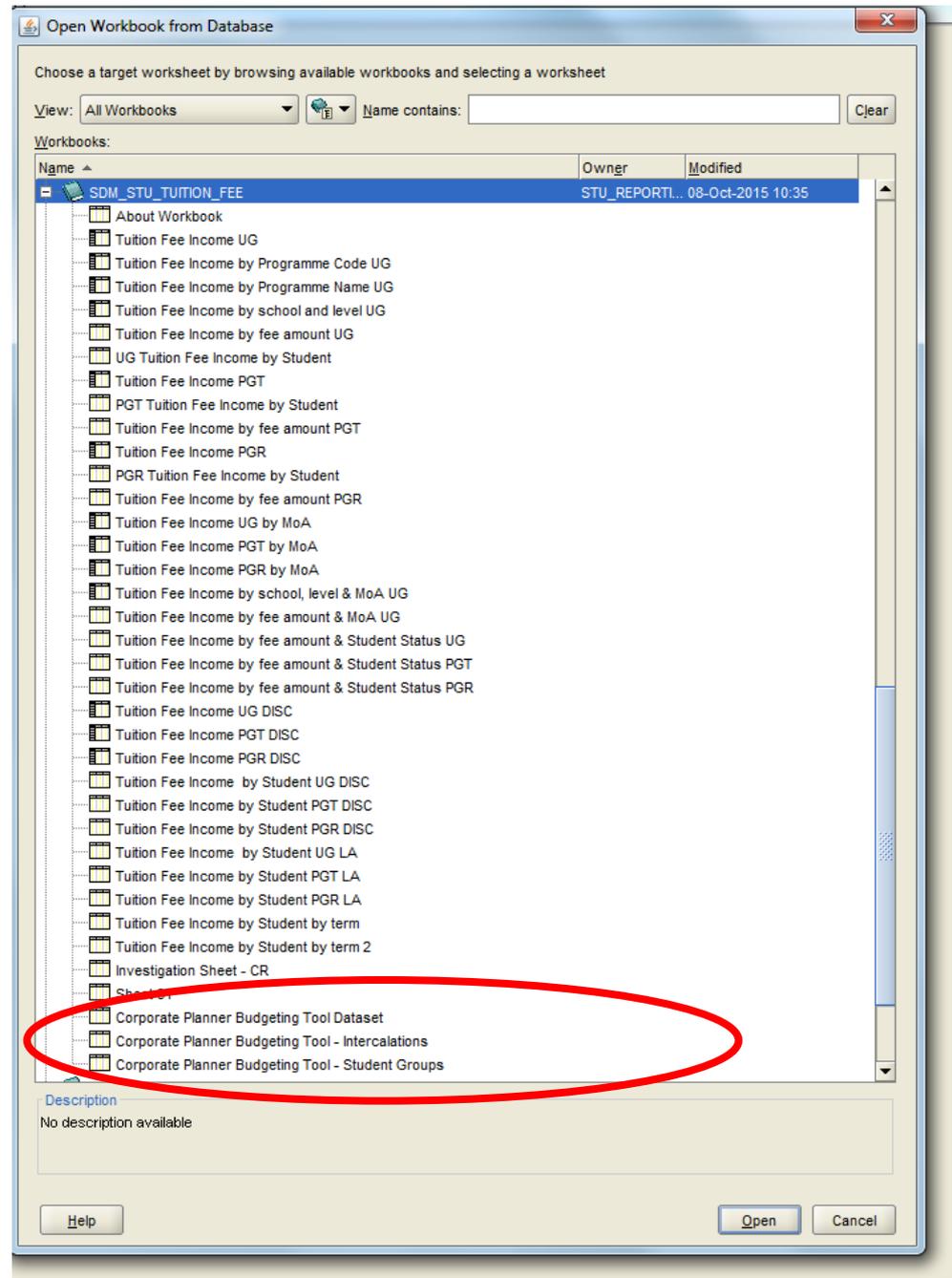
UoM is currently working with our Corporate Planner external partner, development work is under-way to create a Budgeting Tool for tuition fees.

The primary aim is to enable us all to submit a budget, without the need for endless – and different! - spreadsheets, using the CS data as the base data at the start of each budget round.

The system will consider the current status of students and their progression to subsequent years together with attrition rates to assist in deriving a budget.

The hope is that only new intakes will need to be input and the continuing students will be addressed via a series of rules.

Further details will be made available once at a stage where can demonstrate and share the detail.



TUITION FEES – WHAT TO DO NEXT?

OBTAINING ACCESS TO CS DATASETS

ACCESS CAN BE REQUESTED VIA THE LINK AVAILABLE WITH THE FINANCE REFERENCE GUIDES ON THE FINANCE INTRANET:

<http://www.finance.manchester.ac.uk/financeonly/financereferenceguide/financereferenceguide-formatofmanagementaccountssoci/financereferenceguide-tuitionfeesandeducationcontracts/>

The following screen gives you a link to request access:

Tuition Fee Reporting

- Separate reports for students registered and invoiced within Campus Solutions are available via [Discoverer Plus](#).

> [Specific access](#)

is required for student records to obtain these reports.

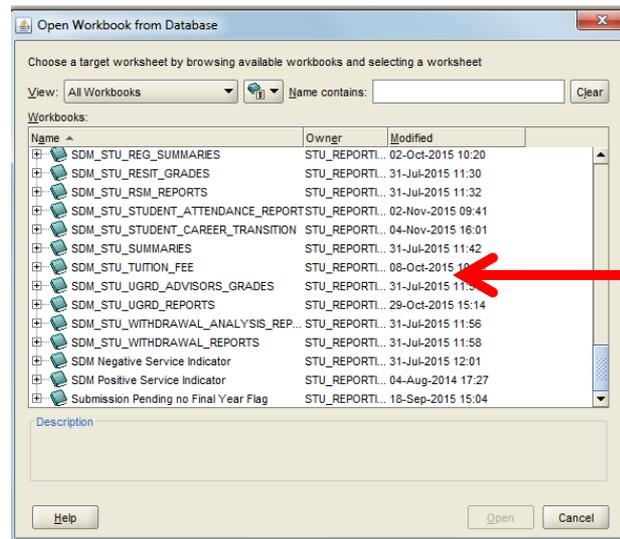
- Once on the relevant page, click "Request a discoverer account" (even if you already have one for other access permissions), select the application 'Discoverer Reporting' and the role 'Student Record'.
- In the 'Business reason for request and other details' ensure you type 'Tuition Fee Reporting'. This will ensure that tuition fee reporting is included and accessible in the student records reporting structure.
- The reports provide details of the student and their chosen academic career path (school, course, year of study etc) and the fee value attached.
- These reports can be used for forecasting and reconciling to Oracle Financials data, being mindful of the deferral rules that need to be applied for postgraduate courses.
- NB. Where the student does not receive an invoice (such as Erasmus students) or the invoice is settled by an external organisation (such as the NHS) this data will be omitted from the Campus Solutions [Discoverer Plus](#) reports.

NB: It is not the same Discoverer Plus as Oracle Financials but works in exactly the same way for refreshing / exporting data etc.

ONCE ACCESS IS OBTAINED

Once you have access granted, there is no specific training.

The Discoverer Plus functionality works in exactly the same way as that of Discoverer Plus for Oracle Financials for running reports. You also have access to much more than just tuition fees as the access is to all Student Records information. There is no way of limiting the access but you are reminded of your data protection obligations when requesting access.



Other useful reports:
Withdrawal reports for help to understand attrition rates
UGRD reports / PGRD reports for additional student data

ONCE ACCESS IS OBTAINED

Once you have access granted, there is no specific training.

In all the Student Records reports they have an “About Workbook” tab which explains what each tab is intended to provide:

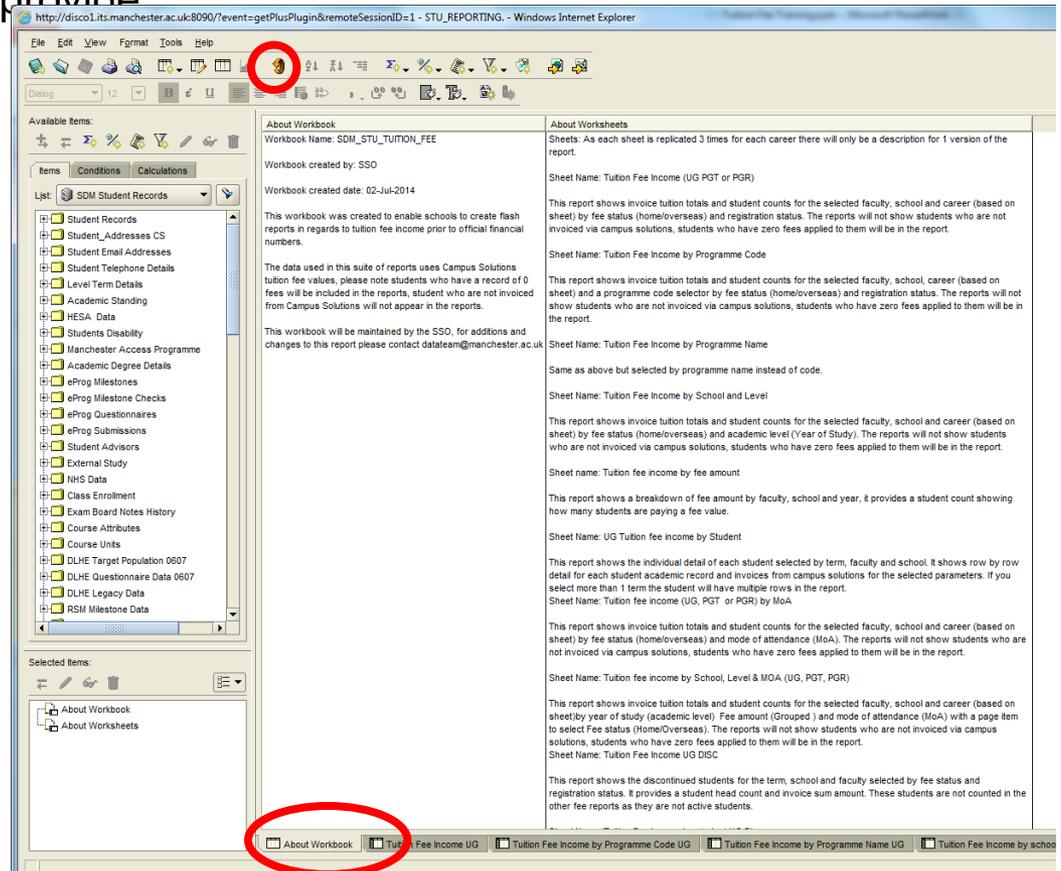
In most instances, all you need to run each report is to select your faculty, school and term code.

You select these by clicking the “refresh” button and the relevant selection criteria will appear.

Term Codes are derived in the format 1XX1 where the XX is the start of the academic year you are looking for.

- 1151 – 15/16
- 1141 – 14/15

If you want to view CPD courses then it's 1XX5



WHO TO CONTACT IF YOU NEED ASSISTANCE:

YOUR FACULTY LEAD SHOULD BE YOUR FIRST POINT OF CALL FOR ANY ASSISTANCE WITH USING THE REPORTS AVAILABLE AND HOW TO USE THEM.

Central:	Janette Carter
EPS:	Khalil Mohammed
FLS:	Sasha Windelinckx
HUMS:	Karen Hall
MHS:	Mark Gent

Procurement Function Overview

Central Procurement Office

Outline

- What is Procurement?
- What is the role of the Central Procurement Office?

Key Outputs 2014/15

- Non-Pay spend £420M and rising
- 'Manage' 74% (£254m) influencable spend
- Orders via e-Marketplace 73k (48%) £12m
- Efficiencies £17M
- 281 Contracts with 767 Suppliers
- Egencia £8m 37k invoices
- High Value Tenders:
 - 22 General Projects - £12m
 - 12 Estates Projects - £1.5BN
 - 79 Research Equipment - £25m



The University of Manchester

Direct Data Entry in CP Q1 Forecast

Robin Tempelman (ext. 57234)

Direct Entry of Q1 Forecast

Overview

- Area nominations – who can enter forecasts & for which area?
- Timelines – when can we enter forecasts?
- Good news & considerations
- Recommended Approaches
- Help & support

Area Nominees

MHS

Jo Field
Nicholas Davison
Andrew Hardman
Rachel Simpson
Michael Berne
David Lythgoe
Konjera Gondwe

EPS

Nicola Cosens
Tracey Manifold
Phillip McDonald
Khalil Mohammed
Mike Hoare
Victoria Fellows
Helen Whall
Nina Wozmirska

LCI

Caroline Riches
Lisa Crannage
David Bryan
Sandra Chan
Sarah Roper

Enterprise & Innovation

Joanne Roger

Subsidiaries

Stephen Hall
Lynda Connolly
Hugh Kilroy
Carole Feely
Jane Shelton
Adam Ashworth
Zoe Rainey
Nicola Ball
Clare Moore

PSS

Hugh Kilroy
Adam Chopdat
Sandra Palmer
Alex Morrison
Jo Bird

GUO

Janette Carter
Sandra Palmer
Hugh Kilroy
Adam Chopdat
Alex Morrison

SIRF

Janette Carter

HUM

Philippa Woods
Wayne Ferris
Clair Poole
Miranda Hall
Karen Hall
Suzanne Davies
Lucy Galloway
Lizzie Langton

Management Accounts, Investments

Simon Lee

FLS

Sasha Windelinckx
Nicola Smith

Timelines

- You can enter data into the Q1 forecast from today;
- The forecast will be 'frozen' on Wd 2 (Weds 2nd December);
- No forecast adjustments to be made after midday on Wd 2 without HoFFRA approval.





The Good News....

- You only need to forecast at School level (you can forecast at Sub-school level if desired);
- You don't need to reforecast every line in the tree – only the lines in the Excel template;
- The Q1 forecast has been pre-populated with numbers from the budget;
- You can practice!



More Good News....

- Numbers can be copied and pasted directly from the Excel template into CP;
- Numbers can be exported to Excel for easy checking and amending;
- CP will not allow you to change the forecast in any area other than your own Faculty;
- CP will not allow you to change any figures in any other data-streams (eg Actuals, Budgets etc).



Be aware

- There is no undo button in CP;
- There is no audit trail of changes made;
- We can restrict access to a particular Faculty but not to particular Schools.....
- **You could accidentally change forecasts in any School within that Faculty;**
- CP is sometimes too 'clever' for it's own good.....



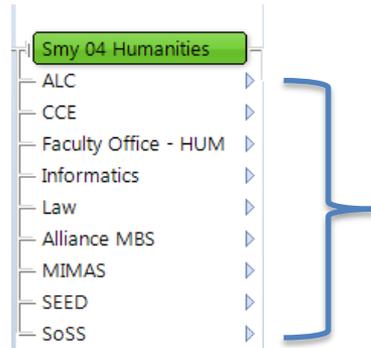
- If you enter forecasts in a 'Smy' branch, CP will apportion the forecast to each sub-branch on the basis of the previously populated budget figures. For example:

The diagram illustrates the process of apportioning a forecast. On the left, a tree view shows 'Smy Materials' selected, with sub-branches: Corrosion, General, Materials, Textiles & Paper, and X-Ray Imaging Fac. An arrow points from the 'Smy Materials' node to a table of budget figures. A second arrow points from this table to a table of forecast figures.

Budget OOE	%	Forecast OOE
£4.5m	100%	£6.0m
£0.5m	11%	£0.7m
£2.0m	44%	£2.7m
£1.5m	33%	£2.0m
£0.5m	11%	£0.6m

Potential Consequences.....

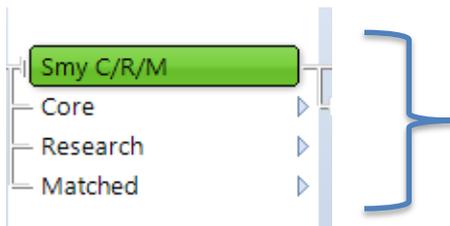
- Entering forecasts at 'Faculty Smy' level.....



CP will apportion the forecast across each School & overwrite figures entered by others!



- Entering forecasts at 'C/R/M Smy' level.....



CP will apportion the forecast across Core, Research & Matched!



Recommended Approaches

- Two separate approaches depending on whether C/R/M:

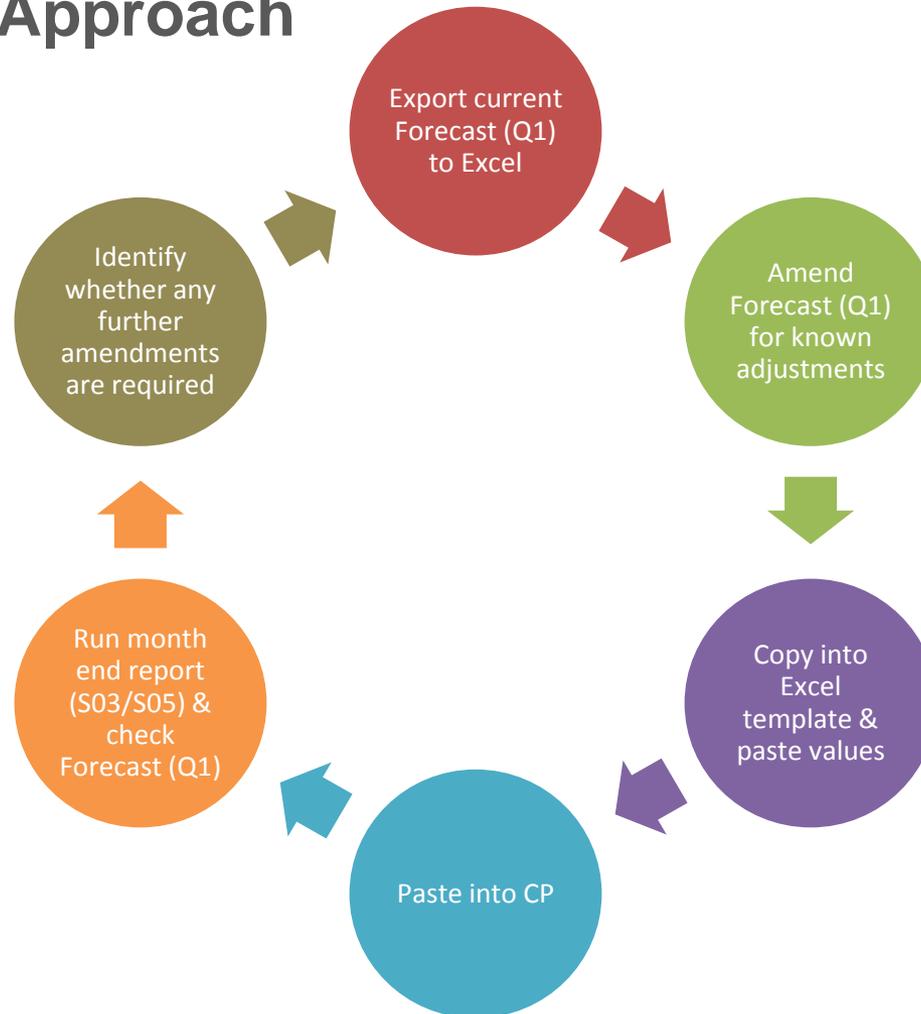
Core & Matched

- HoSF to complete C/M Excel template for their School only;
- HoSF to enter in CP;
- Forecast entered in 'UoM Consolidated' view of SoCI Tree;
- Forecast entered for each school separately;
- Forecast for Core & Matched entered separately;
- Copy & paste figures from Core & Matched tabs in Excel template.

Research

- HoFRF to complete Excel template for Faculty;
- CA/nominated HoSF to enter in CP;
- Forecast entered in 'Reverse View' of SoCI Tree;
- Forecasted entered for all Schools at once;
- Copy & paste figures from Research tab in Excel template

Recommended Approach





The University of Manchester

Help & Support

- Phone support available from myself (ext 57234) and Peter Ogilvie (ext 52174);
- Presentations to smaller groups can be arranged if desired;
- Hand-out to take away;
- Hand-out & presentation on Intranet (link in online training).



Audit Update



Jill Roberts
Financial Controller

Headlines

- ▶ First year with new auditors (E&Y)
- ▶ Additional work undertaken as part of the handover
- ▶ FRS 102 audit of opening balances
- ▶ Successful overall audit, few management letter points
- ▶ Large team of people from all over the University contributed to the success of the audit
- ▶ **Thank you!**



Management letter points

Section 3 - Control themes and general observations

Audit scope and status

Significant audit and accounting matters

Control themes and general observations

Summary of audit differences

Audit reporting

Our observation

Research – monitoring of projects

Each of the University's faculties is responsible for monitoring the financial performance of research projects including:

- ▶ accrued and deferred income balances;
- ▶ ageing of projects;
- ▶ ageing of invoices;
- ▶ Overspending projects; and
- ▶ Under-spent projects

Our controls testing identified that faculties do not perform monitoring consistently, with faculties focusing on different aspects of project finance and applying different review thresholds and criteria. For example, we noted that in Life Sciences, accrued income balances are reviewed to a threshold of £10,000 whereas deferred income balances are reviewed by Humanities using a threshold of £500,000.

We also observed that the quality of documentation of the review process varied between faculties, with some faculties not documenting review at all.

Performance of research projects are not reported to the Dean of each faculty on a regular or consistent basis.

Impact and recommendation

Inconsistency in the performance of monitoring controls could result in:

- ▶ effort or focus is not proportionate to risk;
- ▶ errors or financial exposure might not be identified on a timely basis; and
- ▶ the inefficient use of underlying data.

We recommend that the University undertake a review of research project monitoring by each faculty to identify best practices, and use this to develop a common framework of research project monitoring. This framework should include review thresholds and documentation of review.

We also recommend that the results of the research project monitoring be reported formally to the Deans and faculty senior leadership. This reporting could comprise summaries of financial balances and reporting of key project balances by exception.

Low priority

Management response

We are currently undertaking a review of research finance processes across all faculties to identify inconsistencies and standardise processes wherever possible. This review will include financial monitoring and standardised reporting for Deans and Heads of Schools.

Responsible officer : Head of Costing and Research Finance

Due date: 31 May 2016

Section 3 - Control themes and general observations



Our observation	Impact and recommendation	Management response
<p>Payroll</p> <p>Our sample testing of additions and deletions from the payroll masterfile data identified the following documentation deficiencies in the payroll and HR records:</p> <ul style="list-style-type: none"> ▶ In 3 out of 25 cases, new starters forms could not be produced. ▶ In 11 out of the 22 new starters forms that could be produced, the form had not been authorised for entry on the payroll system. ▶ In 4 out of 25 cases, a leavers letter confirming leaving date could not be produced. 	<p>Weaknesses in the operation of controls over starters and leavers could provide opportunity for fictitious or duplicate employees to be recorded on the payroll.</p> <p>We recommend that the University review its starters and leavers processes for adding and removing staff from the payroll, and monitor compliance with the University's regulations and procedures.</p> <p>The University should retain documentation of all requests to add or remove staff from the payroll system, and that all requests must be appropriately authorised before amendments are made.</p> <p>Low priority</p>	<p>It is accepted that the team were unable to produce some of the required documentation in time for the audit. Therefore, we will review the process and SLAs with the Document Management Team.</p> <p>The New Starter checklist will be reviewed to ensure all documentation is listed in line with the Financial Procedures and checked off prior to the payroll team processing.</p> <p>Responsible Officer : Head of HR Services</p> <p>Due date: 31 December 2015</p>



Section 3 - Control themes and general observations

Audit scope and status

Significant audit and accounting matters

Control themes and general observations

Summary of audit differences

Audit reporting

Our observation

Impact and recommendation

Management response

Fixed assets – prior year observation

The University's Audit Results Report for 2013/14 identified that the management and accounting of fixed assets was an area for required improvement. Our review of fixed assets has identified that management has taken steps to implement the previous audit recommendations. However, during our testing in the current year we initially found that:

- ▶ The fixed asset register includes multiple lines for each asset. This is in part due to the way that deferred capital grants are recorded on the fixed asset register, and these will be removed following the implementation of FRS 102. However, adjustments to asset values during the capitalisation process are also posted as negative balances against an asset, rather than amendments to the original asset line.
- ▶ There were £11.2 million of credit balances of additions posted as individual line items in year. These included corrections, VAT rebates and the impact of changes to the capitalisation threshold.
- ▶ There were £2.3 million of deferred capital grant balances that were not linked to a specific asset, and were therefore not being released to the income and expenditure account correctly.
- ▶ £10.5 million of fixed assets had been incorrectly classified in the financial statements

We recommend that the University continue its work in cleansing the fixed asset register, and review its processes for recording changes to the fixed asset register.

We recommend that the University makes only one entry for each individual asset as a high volume of entries, including adjustments, could make the ledger difficult to administer and increase risk of error. The removal of deferred capital grants as part of the implementation of FRS 102 will assist in this task. We also recommend that the University should identify and remove negative asset balances.

We recommend that the standard depreciation policy should be reviewed and implemented consistently.

We recommend that the University ensure that additions to the fixed asset register are correctly classified, dependent on the type of fixed asset.

Medium priority

The University has undertaken a significant amount of work during the year to cleanse the asset register and improve controls. However, this area is complex and the high volumes associated with the ongoing capital programme also increase complexity in this area. An additional resource will be recruited to lead the development of further controls in this area and address many of the issues identified.

- ▶ The inclusion of multiple lines resulted in many cases from the necessity to hold funding streams against each asset to account for the deferred capital grants. This will no longer be required under FRS102, and therefore going forward we will be able to have the asset register unencumbered by funding information, which will be held separately. Going forward steps will be taken to ensure that any adjustments to asset values will be made on the appropriate line.
- ▶ It is agreed that there were a high number of adjustments to the asset register in respect of corrections in year, arising from the cleanse of the register and change to capitalisation threshold.
- ▶ Steps have been taken to improve business processes and ensure that any funding received relating to capital is allocated to the related asset at the point of receipt of funds.
- ▶ The £10.5 million incorrectly classified related to plant and machinery. A separate register for plant and machinery will be set up to enable accurate and consistent accounting.

Responsible Officer : Deputy Director of Finance

Due date : 31 March 2016

Planning issues for next year

- ▶ More clarity on requirements (e.g. reports) and deadlines from auditors
- ▶ Remove all unnecessary work
- ▶ Discuss with E&Y how we can achieve better understanding within their team in key issues, e.g. interaction between projects ledger and general ledger
- ▶ Plan for FRS102 impact of audit



FRS102 implementation (new SORP)

Significant progress has been made in this area to date:

- ▶ Processes affected have been identified (e.g. income recognition on donations, grants)
- ▶ New processes have been put in place
- ▶ Training has been delivered
- ▶ New processes are now in operation
- ▶ Opening balance sheet (July 2014) has been restated
- ▶ Auditors have reviewed our new processes and the opening balance sheet and are satisfied with our work in this area



Path to completion

- ▶ Asset revaluation – to offset the impact of the very large pension liability which is coming onto the balance sheet - ongoing
- ▶ Restated comparatives for 14-15 (SoCi and Balance sheet)
- ▶ Draft template financial statements for 14-15
- ▶ Determine processes for reserves accounting (central)
- ▶ Audit of comparative period February 2016 (UoM and subsidiaries)
- ▶ Interim year end and 9 month draft financial statements 31 May 2016
- ▶ Interim audit June/July 2016 (TBC)
- ▶ Year end and first reporting date under FRS102 31 July 2016



Work to date on comparative SoCi {DRAFT}

Surplus Pre SORP adjustments	(44,007,532)
Land and Buildings DCG's	(16,176,751)
Equipment DCGs	3,553,547
Donations	(411,974)
Research donations	(1,544,428)
Income	825,000
Endowments	(14,593,335)
Holiday Pay accrual	454,240
Pension	68,535,000
Revaluation reserve	(3,272,690)
Restated surplus	(6,638,924)



Business as usual.....

Please remember, SORP conversion is not a one-off exercise. We should be doing the following as a matter of course in our business:

- ▶ Assessing contracts for PRCs, restrictions
 - ▶ High risk areas commercial, high value etc.
- ▶ Ensuring that all deferred income is supportable
- ▶ Ensuring that all donations received are treated correctly in line with our accounting policy





- < Finance
- < Finance Only
- ✓ **Technical and Accounting Guidance**
 - Chart of Accounts and Accounting Framework
 - Capital Processes
 - General Accounting Guidance
 - Month End Processes
 - Year End Processes
 - Housekeeping and Data Cleansing Processes
 - Technical and Key Links
 - Research Finance Technical Guidance
 - Working Groups

Technical Area

Relevant Documents

- > [FEHE SORP 2015](#)
- > [FRS 102](#)
- > [Income Recognition Principles](#)
- > [Donations Policy](#)
- > [Donations and Endowments Decision Tree \(for categorising income\)](#)
- > [Donation Decision Tree \(for system setup\)](#)
- > [Sundry Income Decision Tree](#)



< Finance

< Finance Only

∨ Technical and Accounting Guidance

Chart of Accounts and Accounting Framework

Capital Processes

General Accounting Guidance

Month End Processes

Year End Processes

Housekeeping and Data Cleansing Processes

Technical and Key Links

Research Finance Technical Guidance

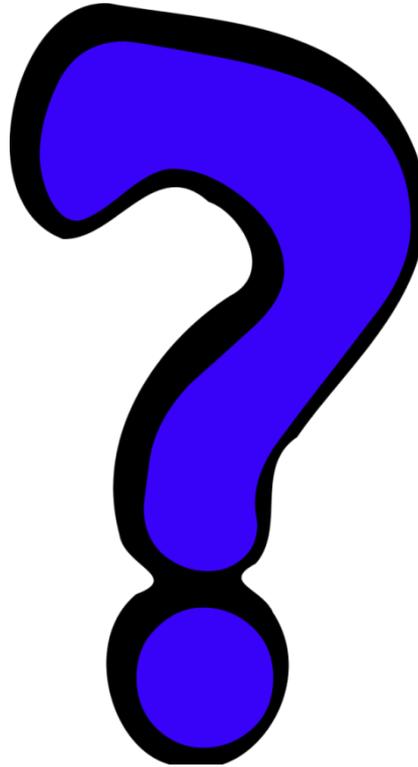
Working Groups

General Accounting Guidance

The following are useful as general guidance to accounting processes. The University has recently adopted the FEHE SORP, and many of these documents are useful training materials relating to the transition

Area	Description	Link
Research accounting	Document explaining general research accounting processes	Guide to Research Accounting
	Diagram explaining the Research Income Cycle	Research Income Cycle
Income recognition	Guidance and definitions as per FRS102	FRS102
	Presentation explaining key processes and system drivers	Income Recognition Presentation
	'Handy Guide' for non matched income recognition processes at month end	Handy Guide for Unmatched Income
	Best practice for posting accruals and deferrals	Month End Accruals and Deferrals
	Income recognition decision tree	Sundry Income Decision Tree
Donations and endowments	Presentation explaining endowments accounting and classifications	Endowments Presentation
	Presentation outlining donations categorisations and processes	Donations Presentation

Questions?



Finance Intranet

Maria Scully

Approach

- User friendly for non finance staff
- Split into easily understandable“ What have I come to the website for” areas– its not in office silos anymore
- Simple language – no jargon
- For the whole University, not just finance

Useful Tools

- Contacts
- FAQs
- Site maps
- “Quick Links”
- New Finance Helpdesk –
finance.helpdesk@manchester.ac.uk ext
62535 (replacing the old finance systems
helpdesk)

Finance Only Section

- UoM Password protected
- Comprehensive range of financial materials
- As it says on the tin, technical info aimed at finance staff only

Finance Only Section

- [http://www.finance.manchester.ac.uk/finance only/](http://www.finance.manchester.ac.uk/finance_only/)
- Finance Reference Guide
- Training Materials/Technical Documents
- Linked to the document repository
- Research Area
- Finance Only FAQs (being developed)

Future Proofing

- No going backwards after Maria's hard work!
- Every page/document assigned an owner
- Responsibility of the owner to periodically review and update if necessary
- Adam Birch to formal lead a review every 6 months

Going Forward

- We need your help!
- Moving Target
- Feedback re new content/changes to Adam Birch/Finance Helpdesk – to be checked with the page owner

Transactional Services - Debt



Master Data – Customers



Debt – FSC Report

£'000

Oct-15

Oct-14

	Invoiced Debt		% Overdue	Unallocated	% Unallocated	Net Debt	Invoiced Debt		% Overdue	Unallocated	% Unallocated	Net Debt
	Overdue	Cash/Credits		Cash/Credits			Overdue	Cash/Credits		Cash/Credits		
BC UK Blue Chip Industry	3,907	1,780	46	(139)	4	3,768	3,174	936	29	(107)	3	3,067
CC UK Commercial Industry	8,627	4,400	51	(570)	7	8,057	4,912	2,491	51	(95)	2	4,817
CCSFUK CCSP Commercial Con	230	214	93	(2)	1	227	92	36	39	(2)	2	90
CH UK based Charities	6,127	1,687	28	(2,348)	38	3,779	4,817	2,136	44	(1,493)	31	3,324
CO UK Schools & Colleges	72	5	7	(30)	41	43	31	6	19	0	0	31
EM Embassy	14,810	813	5	(968)	7	13,842	11,741	1,399	12	(799)	7	10,942
GO UK Central Government	1,953	860	44	(75)	4	1,879	2,460	1,329	54	(436)	18	2,024
GP Group Companies	473	28	6	0	0	473	936	242	26	(1)	0	935
LG UK Local Authorities	205	68	33	(52)	25	153	106	28	26	(14)	13	92
NH UK Health & Hospital Authc	9,667	3,129	32	(502)	5	9,165	8,615	5,811	67	(178)	2	8,437
OO Other Overseas	7,442	1,711	23	(1,307)	18	6,135	9,673	3,385	35	(2,580)	27	7,093
PD Personal Debt	53	51	95	0	0	53	103	84	81	(3)	3	100
RC Research Councils	810	457	56	(45)	6	765	1,359	692	51	(663)	49	696
RT UK Rents & Rates	65	1	1	(2)	3	63	60	32	54	(6)	9	54
UN UK University Sector	2,878	983	34	(30)	1	2,849	3,166	1,047	33	(170)	5	2,996
EU EU Government Bodies	0	0		0	0	0	0	0	0	0	0	0
Sub total	57,320	16,186 [▼]	28	(6,070) [▼]	11	51,250	51,245	19,656	38	(6,548) [▼]	13	44,697
GOSI Student Loans Company	116,854	55	0	(403)	0	116,451	105,592	6,702	6	(1,374)	1	104,218
Student Debt	81,938	4,812	6	(5,413)	7	76,526	73,400	7,782	11	(2,126)	3	71,275
Student total	198,792	4,867 [▼]	2	(5,816) [▼]	3	192,977	178,993	14,484 [▼]	8	(3,499) [▼]	2	175,493
Total Debt	256,112	21,053	8	(11,886)	5	244,227	230,237	34,139	15	(10,047)	4	220,191

Debt – FSC Report

Issues that the debt report highlights:

- Unallocated cash and credits are not hidden
- % overdue are based on invoiced debt and from 30 days
- Student debt is complex and housekeeping is essential
- Large invoicing in the current period needs monitoring

Transacting - Selling

Sales invoicing – common issues



Timely nature

Compliant with customers requests

Queries response times

Invoice the correct customer name



Transacting - Selling

Online Store – www.estore.manchester.ac.uk

The Vivarium



Sponsor a Frog

Description

Here you can make a
Manchester Museum
conservation work o

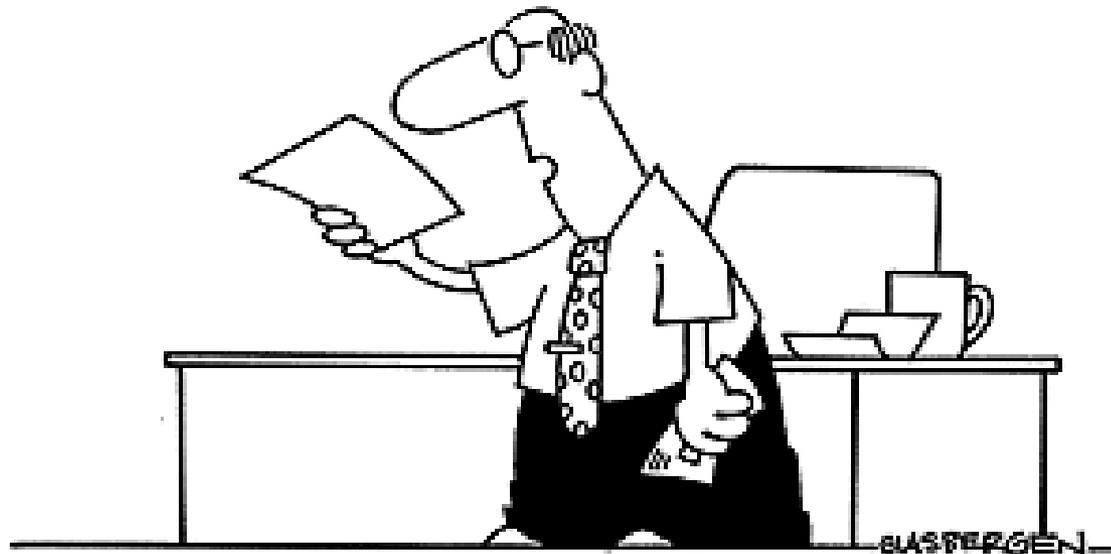
For a contribution of



Transacting - Selling

Collecting

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www.glasbergen.com



**“...if you have already sent us your payment,
please accept our apology for the death threat
and warm wishes for the holiday season.”**

“Cash”



