

UNIVERSITY OF EXETER  
FINANCE APPLICATION SPECIAL INTEREST GROUP (FASIG)

A meeting of FASIG was held on Thursday 26<sup>th</sup> September 2002 at 10.00 am in Committee Room A, Northcote House.

**Present**

- Brian Allnutt ( Finance )
- Chris Austin ( IT Services )
- Alan Binge ( Finance )
- Debbie Brett ( Finance ) - SECRETARY
- Helen Clarke ( Psychology )
- Pat Curgenvin ( Biological Sciences ) - CHAIRMAN
- Adrian Davey ( Finance )
- Paul Daysh ( Chemistry )
- Janette Evans ( SHiPSS )
- Sally Heggie ( IT Services )
- Mike Huggins ( Finance )
- Liz Hulbert ( Finance )
- Dick Leitch ( Finance )
- Sally Phillips ( Biology )
- Karen Pope ( Engineering )
- Paul Sandy ( IT Services )
- Liz Saunders ( Finance )
- Elizabeth Stewart ( Modern Languages )
- Karen Swanston ( Psychology )
- Marilyn Wills ( CRR, SOGA )
- Keith Zimmerman ( SHiPSS )

**Apologies**

- Carrie Baker ( External Relations )
- Emma Baker ( Academic Division )
- Mike Barnett ( Finance )
- Sally Bastyan ( Education )
- Lucinda Bennett ( Maths )
- Annette Coles ( DLL )
- Heather Crispin ( SMS )
- Lana Cummings ( Finance )
- Elaine Davies ( SSHS )
- Angela Gardner ( Learning Teaching Support Centre )
- Andrew George ( Domestic Services )
- Peter Glazier ( Finance )
- Anne Gore ( Geography & Archaeology )
- Kathy Halsey (Camborne School of Mines )
- Sarah Hamlin ( Finance )
- Caroline Hampson ( Finance )
- Martin Henson ( Domestic Services )
- Jenny Hickman ( SELL, Lifelong Learning )
- Maureen Hill ( Geography & Archaeology )
- Beverley Hughes ( Library )
- Alison Husband ( Sport & Health Science )
- Nela Kapelan ( Mathematics )
- Jane Lawrence ( Physics )
- Liz Hodgkinson ( Peninsula Medical School )
- Ges MacDonald ( English )
- Cathy Maguire ( Sport & Health Science )
- Anna McFadden ( Arabic and Islamic Studies )
- Stephen Murphy ( Sport & Health Science )
- Hilary Olek ( Dept of Lifelong Learning )
- Roz Pardee ( DLL/ SELL )
- Mike Phillips ( Education )
- Barbara Powell ( Law )
- Catherine Serjeant ( Finance )
- Gabi Simons ( Drama & Music )

Ruth Stansfield ( External Relations )  
Catherine Serjeant ( Finance )  
Gabi Simons ( Drama & Music )  
Alex Walsh ( IT Services )  
Denise Watts ( Physics )  
Stephen Woodcock ( Finance )

02.00 Introduction

The Chairman welcomed everyone.

02.01 Minutes of Last Meeting

The Minutes were approved and adopted. Some issues remain to be discussed later in this meeting.

02.02 Update on APTOS

(a) General Ledger : The Group received a paper from Brian Allnutt confirming that the system is now being used and noting some of the key issues that have arisen ( see Appendix ) .

Please note that, in respect of the VAT codes applying to research codes, the system has been set up with a default for each. If a user thinks that one of these VAT codes is incorrect, please contact Brian Allnutt ; it is important that APTOS is set correctly – it should not be necessary for users to have to over-type the code.

(b) Accounts Payable : Liz Hulbert confirmed that the system is working. Two key points for users :

- Please do not use the “charges” field on the invoice entry screen for the time being. There is a temporary “glitch” in the system which is being resolved.
- Period 1 ( August 2002 ) is now closed to normal transactions. Some Finance staff are authorised to enter transactions in closed periods, where necessary. Since this would affect reports and balances, schools users asked that Finance staff notify them if they are posting into earlier ( closed ) periods within their codes.

(c) Accounts Receivable : Liz Hulbert confirmed to the meeting that the format of the sales invoice, and alternate templates for users, will be reviewed as part of Phase 2 of the implementation programme to provide the number of characters/ lines that most users need.

(d) Purchase Orders : Dick Leitch confirmed the following key points for users :

- Users should not use the “TBA” check box in the purchasing system for the time being, whilst a problem is being resolved.
- The purchase order print problem has now been resolved, although inconsistencies in fonts etc may continue for some time.
- The layout of the purchase order is fixed : the two formats are the only two approved for use in the University and the amount has to be shown to meet legal obligations ( since the purchase order forms part of the contract ) .
- A telephone number can be inserted by the user as a note or in the delivery address, but it cannot be included as part of the set format.
- There is no field for a cost code to be shown.
- Order address : the system is currently set to use the account address. Dick Leitch confirmed that he is working on the test system to have an order address facility. Users would then be able to overwrite the field with an

order address; this will be saved by the system until the next time it is overwritten.

- Users should contact Dick Leitch for new or additional delivery addresses; purchase order prefixes; and “senior buyer” records for their school.
- (e) Stock : Exeter University is the first to implement APTOS Stock Management. Two major design limitations mean that it is impractical to use for the time being although it is hoped that, as the “pilot” site, substantial development assistance will be forthcoming from B-Plan, the developers. Users should continue to use their “old” systems. Dick Leitch will discuss further with the relevant users, and those with queries should contact Dick in the first instance.
- (f) General :
- It is recommended that users “bookmark” the APTOS website as a “favourite” on their computers and view the website regularly. The website is frequently updated, for example, with Frequently Asked Questions.
  - Users may receive a “signals” message when in APTOS. This may be a way that urgent information is communicated to users.
  - To print any of the pre-printed stationery from APTOS, users need Microsoft Word 98 or 2000 on their computers.
- (g) Training : Dick Leitch advised the meeting that 99 out of 102 courses had run to date, with 195 different staff attending. He is now booking venues for the next series of courses. These will include a number of “Question and Answer” sessions on for users a particular topic ( eg purchasing, accounts payable, accounts receivable etc ). These will be conducted in a lecture theatre with access to the test system to demonstrate the content. Users MUST book their place with Dick in advance.  
All previous courses will be repeated. A new training schedule will be issued shortly and posted on the Web. If any users have a desperate training requirement, email Dick and he will try to meet that need.

02.03

#### Reporting Requirements

##### Short Term :

**Reports From Finance** : Schools need to have monthly reports. The ongoing development of these will be split between Brian Allnutt, Adrian Davey, and Alan Binge, according to the nature of the user/ report/ information required. Brian Allnutt will be the initial focal point.

For the immediate future, Adrian will be able to produce a basic monthly report to schools, in Excel. The September monthly report will be issued by mid October, to coincide with the issue of business plans. Year end balances will be ready for the business plans.

There is a need to decide how schools use EAS and My Eureka, and to support schools that are not APTOS users. As soon as this is resolved, training will be needed for users.

There are approximately ten different “queries” ( data extraction options ) available in EAS. Training sessions are planned for October. Users need to have EAS installed on their computers : contact the APTOS Helpdesk to arrange the necessary access and to get the installation instructions. When EAS is installed, an APTOS logo is displayed when in Excel ).

**Users Should Note** that EAS is a query tool, not a report-writer. It allows you to extract data to Excel, and in Excel the user can manipulate the data and produce a report. EAS looks at stock, general ledger purchasing, and asset management data ; for accounts payable and accounts receivable data , EAS only looks at the derived accounting transactions.

My Eureka is the reporting tool. To get access to My Eureka, contact the APTOS Helpdesk.

Dick Leitch is currently working on purchase order reports.

**User Reporting Requirements** : In order to establish a consistent approach to user reporting, a special meeting of FASIG will be held on **21st October 2002** in Committee Room A ( 2.00 pm ). Users need to contact Dick Leitch by **10<sup>th</sup> October 2002** to notify him of the report column headings and the criteria for selection that they require. To assist this process, a list of useful standard reports that are available from the system will be put on the Website.

Long Term :

Long term reporting requirements will be discussed at the next full FASIG meeting.

02.04 Discussion Forum

The meeting agreed that users may gain from discussion sessions on topics such as VAT, internal recharging etc, with users, key users, and any other relevant “experts” attending. Attendance would need to be booked in advance.

Users are invited to nominate potential topics for inclusion : please contact Debbie Brett who will co-ordinate responses in the first instance.

02.05 Professional Development Accounts

A paper was distributed by Adrian Davey. This will be issued to all Heads of Schools shortly. Academic staff concerned should be made aware that income to the PDA is to be channelled through the relevant school’s recurrent budget.

02.06 Any Other Business

( i ) Minutes of FASIG meetings are now posted on the APTOS website.

( ii ) The next FASIG meeting will be held on Thursday 28<sup>th</sup> November 2002 in Committee Room A at 10.00 am. An agenda will be circulated to members via email in due course.

## APPENDIX

### **FASIG Meeting 26<sup>th</sup> September 2002**

#### **General Ledger Issues encountered during the Aptos Implementation**

##### Coding

Aptos uses ACCOUNTS which are made up using ANALYSIS TYPES. In the case of Exeter, accounts are made up of COMPANY + COST CENTRE + DETAIL CODE. We have constructed Cost Centres based on the management requirements of the University – individual research projects, activities within Schools, catering outlets, capital building projects, etc. – and detail codes that provide the subjective analysis required to manage and report on those cost centres.

The subjective analysis appropriate in one cost centre is not necessarily the same as in another cost centre. Whereas in a School there may be a need to analyse between different Office running costs such as stationery, telephone, fax, etc., a research project's sponsor may allow such expenditure to be grouped under the single heading of Consumables. This differing analysis requirement has been recognised when establishing accounts for the various cost centres. Therefore the ACCOUNTS that have been created for one cost centre do not necessarily match the accounts that have been created for another.

Just because a Detail code has been used with one cost centre should not be taken as meaning that it can (or should) be used with another cost centre.

Where you come across a situation where you feel that there is income or expenditure that does not fit easily within the accounts that are available for that cost centre (either because of the nature or size of the transaction), you should consult with the staff in the Management Accountancy Section or the Research Accountancy Section.

On occasions you may find that a code will not accept a transaction that you are trying to put into it. This may be for a variety of reasons, all of them trying to ensure that only appropriate transactions are placed into a particular account.

- Staff are restricted in the accounts that they can input to. Thus Biological Sciences staff would normally only be allowed to post (and enquire against) accounts that start with AB. Of course there are exceptions ! Biological Sciences staff need to access some accounts in Chemistry because of the activities of one of their academics and this is allowed on an account by account basis. Within Aptos it is possible to tie this access issue down very tightly, but at present we have tended to allow access to all of a School's codes. Where you find that this creates problems, please let us know. At present, users are placed in Groups and the Groups are assigned access rights. It may be that the experience of the opening months is that we have to effectively go for "individualised groups" if individuals require markedly differing access requirements. Questions of security such as these will be reconsidered after we have had a few months of experience of operating Aptos.
- As a general rule, Income should go to Income accounts and Expenditure should go to Expenditure accounts. Income and expenditure items are input to the system using specific Transaction Types which identify the type of transaction (similar to the Document Types in SBS). We are using a facility within Aptos that allows us to specify which Transaction Types are acceptable on each account and have started from the premise that Income Transaction Types should not be used when putting items into Expenditure accounts, and vice versa. Thus we are able to prevent people from charging a purchase against an Income account – the reason given for trying to do this is usually that that is

where the money to pay the bill was put (the classic is charging expenditure against the Brought Forward account because it is spending last year's money !) Of course, there are exceptions ! Some cash receipts are legitimately not to be regarded as Income – a refund for a cancelled training course or paying your wife's hotel bill which was included in the amount charged to the university for your attendance at a conference in the West Indies are both reductions in expenditure rather than income ! Where such exceptions are encountered, we will add the necessary Transaction Types to the list of those accepted by the specific account.

## VAT

Depending on the purpose of the expenditure, the University may be able to recover all, some or none of the VAT charged by its suppliers. It is important, therefore, that you know why the expenditure is being incurred.

- Where the expenditure relates to an activity that produces income on which VAT is charged, or which is zero-rated, the VAT may be recovered and a VAT code of SR (standard, recoverable) should be used.
- Where the expenditure relates to an activity that is Exempt from VAT (such as the provision of Education), the VAT cannot be recovered and a VAT code of SN (standard, non-recoverable) should be used.
- Where the expenditure relates to a mixture of taxable and exempt activities, or to an administrative function that supports both activities, part of the VAT may be recoverable and a VAT code of SP (standard, partially recoverable) should be used.

Ideally it should be possible to identify for each ACCOUNT which of the above codes will be applied consistently to standard rated supplies and not permit the use of the others when analysing to that account. We have tried to do this but may well have got it wrong. In some cases it is just not possible. Please let us know if you encounter problems in trying to use particular VAT codes when processing expenditure.

The other VAT codes for use with expenditure are

EX (where the supply is Exempt from VAT),  
ZE (where the supply is Zero-Rated) and  
OS (where the supply is Outside the Scope of VAT, either because there is no real supply being made or because the supplier is not registered for VAT).

On the Output Tax side (ie. the VAT charged to our customers) the codes to be used are :

ST for standard rated supplies  
EX for supplies that are Exempt from VAT  
ZE for Zero-rated supplies  
OS for supplies that are Outside the Scope of VAT

(Although it will not affect the majority of users, for completeness it should be noted that there is a Reduced Rate of VAT with VAT codes of RR, RN, RP and RT equivalent to SR, SN, SP and ST. Equally there are slightly different VAT codes for use in Domestic Services.)

## Helpdesk

Around 300 calls have been logged by the Helpdesk to date, ranging from "When I process a purchase order Psychology is spelt incorrectly" through "Help. I cannot print any of my orders....." to "I require to raise a single copy of a draft sales invoice".

Each of these calls is passed to a "key user" who then contacts the user and attempts to sort out the problem. Many problems are easily solved, some simply require a bit of tuition, whilst others will involve quite a bit of time in testing and developing new aspects of the system. In some instances the problem has been referred on to Capita (our suppliers). We try to keep the user informed of what is happening, but please let us know if this is not happening.

We have to say that the time that Finance Division staff will be able to give to solving some of these problems will be limited in the coming weeks because of the requirement to spend time on completing the annual accounts for 2001/02. Please be patient.

When logging a problem, please try to be specific. One entry on the issues log said "Aptos tells me I am not authorised for these. Can you authorise me please asap." and it was only on further investigation that it was found that the original e-mail said "Journals" on the Subject line.

Brian Allnutt  
26<sup>th</sup> September 2002