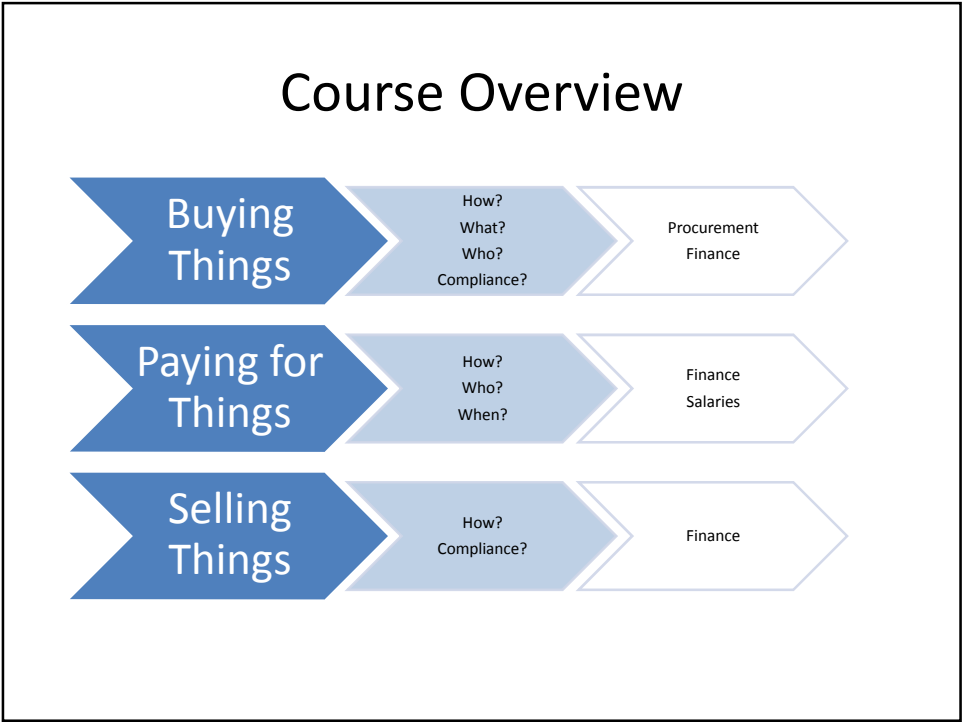
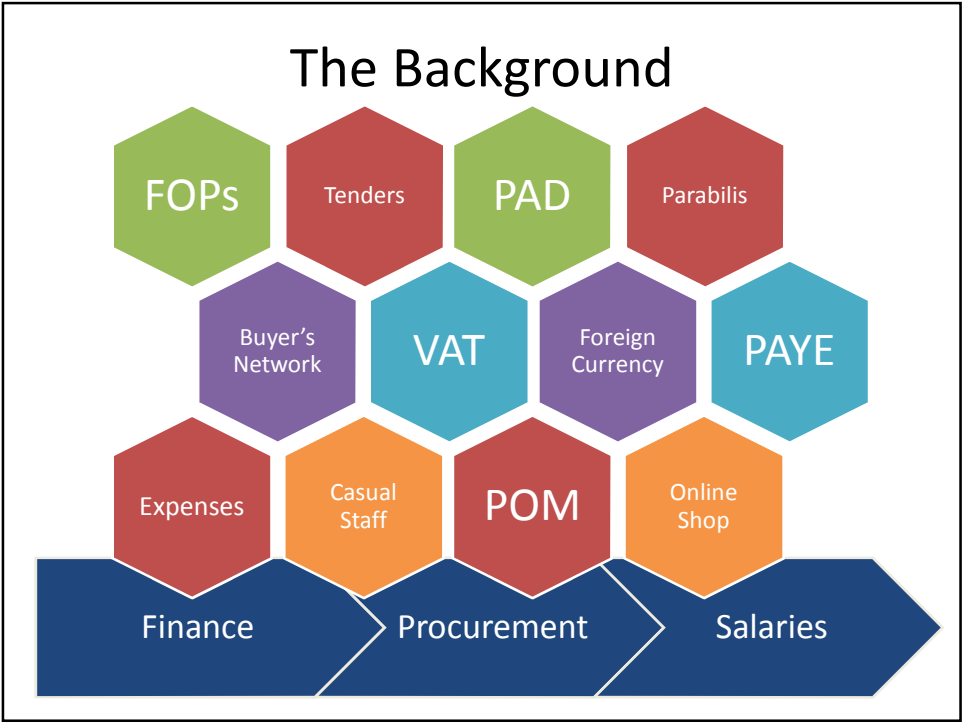




Money Matters Overview

- The background – why Money Matters?
- The design & aims of the course
- Reference material
- Terminology





Money Matters – Reference Guide for Finance, Procurement & Salaries			
Policy / Procedures in Support of All Areas	Frame Coding	Procurement / Finance Tools	Frame Coding
<p>The following documents can be found within the University's web page section titled "Policy & Governance" and are part of the University's Financial Operating Procedures:</p> <ul style="list-style-type: none"> Methods of Ordering – http://www.st-andrews.ac.uk/media/MethodsOfOrder.pdf Procurement Financial Operating Procedure – http://www.st-andrews.ac.uk/media/ProcurementFinancialOperatingProcedure.pdf Corporate Card Policy – http://www.st-andrews.ac.uk/media/CorporateCardPolicy.pdf Expenses Policy – http://www.st-andrews.ac.uk/media/ExpensesPolicy.pdf Unit Income and Cash Flow – http://www.st-andrews.ac.uk/media/UnitIncomeandCashFlow.pdf Scheme of Delegation – http://www.st-andrews.ac.uk/media/SchemeofDelegation.pdf Authorised Signatories – http://www.st-andrews.ac.uk/staff/money/AuthorisedSignatories/ Payment of Services Fees – http://www.st-andrews.ac.uk/media/payment_of_services_policy_fees_.pdf University Travel Policy – http://www.st-andrews.ac.uk/media/travel_policy.pdf <p>A full suite of documents for the University can be found at http://www.st-andrews.ac.uk/finance</p>	<p>W = Useful Web-page</p> <p>P = Policy Document</p>	<p>In support of the P2P process, the following tools / mechanisms are in place to work hand-in-hand or alongside the area of Procurement, Finance and Salaries.</p> <ul style="list-style-type: none"> Procurement Advisory Database (PAD) – http://www.st-andrews.ac.uk/staff/money/procurement/pad authorising / receipting a Purchase Order – http://www.st-andrews.ac.uk/media/Purchase_Ordering.pdf Aptos Web Services – http://www.st-andrews.ac.uk/media/web_requisitions.pdf Managing Your Purchase Order <ul style="list-style-type: none"> periods Hints & Tips – http://www.st-andrews.ac.uk/media/ManagingYourPurchaseOrderHintsandTips.pdf guidance for Managing Orders and Requisitions – http://www.st-andrews.ac.uk/media/guidance_for_managing_orders_and_requisitions.pdf Delegation of Authority – http://www.st-andrews.ac.uk/media/DelegationofAuthority.pdf Aptos Purchase Order – http://www.st-andrews.ac.uk/media/AptosPurchaseOrder.pdf Aptos Core Guide – http://www.st-andrews.ac.uk/media/AptosCoreGuide.pdf Aptos Web Guide – http://www.st-andrews.ac.uk/media/AptosWebGuide.pdf Introduction to the P2P process – http://www.st-andrews.ac.uk/media/IntroductiontotheP2Pprocess.pdf VAT Guidelines – http://www.st-andrews.ac.uk/media/VATGuidelines.pdf Buyer Network Training Programme – http://www.st-andrews.ac.uk/media/BN_Programme_2010-11.pdf Reports List (new – currently being developed by Qlikview) 	<p>T = Training (staff dev)</p>

Account Code Terminology	
1-CFN1-RMT10X-6011	
Cost Centre	<ul style="list-style-type: none"> Budget-unit School / Unit / Residence Can't be too flexible
Analysis Code	<ul style="list-style-type: none"> Reporting groups Projects / Research Grants Flexible
Detail Code	<ul style="list-style-type: none"> "Type" of income / spend 0* and 1* are income 4*,5*,6* are spend codes Can't be too flexible

Policy / Procedures in Support of All Areas		Frame Coding	Procurement / Finance Tools		Frame Coding
<p>The following documents can be found within the University's web page section titled "Policy & Governance" and are part of the University's Financial Operating Procedures:</p> <ul style="list-style-type: none"> Methods of Ordering – http://www.st-andrews.ac.uk/media/MethodsOfOrder.pdf Procurement Financial Operating Procedure – http://www.st-andrews.ac.uk/media/Procurement_Financial_Operating_Procedure.pdf Corporate Card Policy – http://www.st-andrews.ac.uk/media/Corporate_card_Policy.pdf Expenses Policy – http://www.st-andrews.ac.uk/media/Expenses.pdf Unit Income and Cash Handling Policy – http://www.st-andrews.ac.uk/media/finance_cash_handling_policy.pdf Tenure of Delegation – http://www.st-andrews.ac.uk/media/UTIA_Sett_30_Nov_2008.pdf Authorised Signatory List – http://www.st-andrews.ac.uk/staff/money/authorisedsignatories/ Payment of Services Policy – http://www.st-andrews.ac.uk/media/payment_of_services_policy_Pesp.pdf University Travel Policy – http://www.st-andrews.ac.uk/media/travel_policy.pdf <p>A full suite of documents for the University's Financial Operating Procedures can be found at – http://www.st-andrews.ac.uk/staff/policy/financialoperatingprocedures/</p>				<p>In support of the P2P process, the following tools / mechanisms are in place to work hand-in-hand or alongside the area of Procurement, Finance and the Schools.</p> <ul style="list-style-type: none"> Procurement Advisory Database (PAD) – http://www.st-andrews.ac.uk/staff/money/procurement/pad/ Raising / authorising / receipting a Purchase Order – http://www.st-andrews.ac.uk/media/Purchase_Ordering.pdf Aptos Web Services – http://www.st-andrews.ac.uk/media/web_services.pdf Managing Your Purchase Order <ul style="list-style-type: none"> Parablis Hints & Tips – http://www.st-andrews.ac.uk/media/Parablis_hints_and_tips.pdf Guidance for Managing Orders and Requisitions – http://www.st-andrews.ac.uk/media/guidance_for_managing_orders_and_requisitions.pdf Departmental Mismatch Procedures – http://www.st-andrews.ac.uk/media/mismatch_procedures_Departmental.pdf Aptos Purchase Order Management (POM) Quick Guides Aptos Core Quick Guide – http://www.st-andrews.ac.uk/media/Aptos_Core_Quick_Guide.pdf Aptos Web Quick Guide – http://www.st-andrews.ac.uk/media/Aptos_Web_Quick_Guide.pdf Introduction to Aptos – http://www.st-andrews.ac.uk/media/introduction_to_Aptos_departments.pdf VAT Guidelines – http://www.st-andrews.ac.uk/staff/money/Banking/money/VATguidelines/ Buyer Network Training Programme – http://www.st-andrews.ac.uk/media/BN_Programme_2010-11.pdf Reports List (new – currently being developed by Qlikview) 	
<p>GENERAL INFORMATION</p> <p>Ledger code – how do I find ledger codes?</p> <p>Petty Cash – general rules and reimbursement, how do I ensure I am following internal policy?</p>				<p>This information is designed to help with the Finance coding structure:</p> <ul style="list-style-type: none"> http://www.st-andrews.ac.uk/staff/money/AptosSystem/GeneralLedgerGLCodingstructure/ Expenses Policy – http://www.st-andrews.ac.uk/media/expenses.pdf 	

Lesley Duncan

Presentation Overview Procurement and Buying

- External environment
- Advanced Procurement for Universities and Colleges (APUC)
- Procurement Strategy
- Roles of Procurement
- Buying tools & policies
- Procurement Advisory Database (PAD)
- Aptos POM
- Financial Operating Procedure (Procurement)
- Methods of Order
- Buyer Network
- Tendering
- Buyers Reference Guide

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External Environment

- Unfavourable financial environment
- Reduced funding
 - **we** need to buy collaboratively
 - engage with rest of the sector
 - cash savings where possible
 - staff time focussing on “added value activities”

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Advanced Procurement for Universities and Colleges (APUC)

- Funding **£11.5M**
- Owned by 62 Universities & Colleges
- Key areas of responsibility:
 - Collaborative Contracting
 - ePS & others - electronic platform for P2P
 - Best Practice
 - Category B & C1 management
- Link to other Centres of Expertise

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Extract - Procurement Strategy

- The Procurement Strategy is to efficiently support **Decentralised Buying** throughout the Schools, Units and Residences of the University
- Our responsibility and remit covers the Procurement **Process and Policies** - ensuring compliance and governance of non-pay spend throughout the University
- Our main objective is to ensure the University is obtaining **Best Value for Money** whilst supporting the needs and requirements of our internal customers

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The Key Roles of Procurement

- Develop and implement strategy, policy and procedures
- Ensure compliance with legislation and statutory requirements
- Governance
- Establish effective and efficient means of procurement
- Assist University staff in achieving Best Value
- Negotiate Corporate Purchasing arrangements
- Specialist sourcing
- Procurement of Capital projects
- Tendering (including management of e-Tendering)
- Aptos POM & Punch-out management
- Buyer Network management and co-ordination liaison with external bodies
- Representation and steering role with APUC and Public Sector Bodies
- Supplier Contract Management
- Monitoring and reporting through established KPI's / BPI's
- Corporate Credit Card & High Value order approvals

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Buying – Tools and Policies

Increase understanding of:

- Procurement Advisory Database (PAD)
- Aptos POM (Core / Web) – P2P tools
- In-Tend (eTendering tool)
- Financial Operating Procedures
- Methods of Ordering
- Buyer Network
- Tendering processes
- Using collaborative contracts / User Intelligence Group (UIG)

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Procurement Advisory Database (PAD)

- PAD was developed as a result of numerous requests from users / buyers to have a tool which helped detail **where to buy** products from and **which method of order** to use
- Additionally it assists Procurement / the University in obtaining value for money using compliant contracts and reducing varying prices and excess suppliers

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Item

Vendor

Service

Commodity

HOME

Vendor search result information displays relevant supplier data and whether the supplier is recommended for usage by Procurement and/or if a contract is in place.

Vendor information published is accurate at the time of search. Discrepancies should be flagged to Procurement and Accounts Payable.

Vendor Name Search

Search

Scientific

Display

10

Go

CLEAR

Vendor Search Results

To view more details on the selected row

☒ Vendor Recommended by procurement, contract in place

☒ Vendor Recommended by procurement, no contract in place

Vendor Code	Supplier Details	Status	Vendor Name	Telephone Number	Email Address	Fax Number	Address 1	Address 3	Address 2	Address 4	Post Code
PFSH-E005			Fisher Scientific UK Limited	01509331166		01509550020	Finance Department	Loughborough	Bishop Meadow Road	Leicestershire	LE11 5RG
PFSH-E005			Fisher Scientific UK Limited	01509331166		01509550020	Finance Department	Loughborough	Bishop Meadow Road	Leicestershire	LE11 5RG
PFSH-E005			Fisher Scientific UK Limited	01509331166		01509550020	Finance Department	Loughborough	Bishop Meadow Road	Leicestershire	LE11 5RG
PFSH-E005			Fisher Scientific UK Limited	01509331166		01509550020	Finance Department	Loughborough	Bishop Meadow Road	Leicestershire	LE11 5RG
PSCIEV002			Scientific Laboratory Supplies	01402649667		01402649667	Orchard House The Square	Hull	Hessle	North Humberside	HU13 0RE
PSCIEV002			Scientific Laboratory Supplies	01402649667		01402649667	Orchard House The Square	Hull	Hessle	North Humberside	HU13 0RE
PSCIEV002			Scientific Laboratory Supplies	01402649667		01402649667	Orchard House The Square	Hull	Hessle	North Humberside	HU13 0RE
PSCIEV002			Scientific Laboratory Supplies	01402649667		01402649667	Orchard House The Square	Hull	Hessle	North Humberside	HU13 0RE
PTH3T003			Therate Scientific Ltd	01693338844		01693338880	D&S House	Uddington	Golda Road	Shepway	Q7Y 6NZ
PSCIEV014			Scientific Limited	01525749933		01525749934	Kingfisher Court	Bellbrook Industrial Estate	Brambleside	Leicestershire	LN22 1QQ
PSCIEV023			Scientific Laboratory Supplies (Vat Ex)	01402649667		01402649667	Orchard House The Square	Hull	Hessle	North Humberside	HU13 0RE
PGRES001			Gpa Scientific	01523822277		01523822283	Greenway Valley Industrial Estate	Leighton Buzzard	Stanbridge	Bedfordshire	LUT4 6UB
PEURO5004			Euro Scientific				Donna Business Centre	Altrincham	29 The Downs	Cheshire	W14 12QD
PSCIEV005			Scientific World Ltd	08457660340		08456039443	990 Anlaby Road	East Yorkshire	Hull		HU4 6AT
PSTRAT006			Stratich Scientific Ltd	01638762600		01638762606	Unit 7 Acorn Business Centre	Newmarket	Oska Drive	Suffolk	CB8 7SY

row(s) 1 - 15 of 96 [Load...](#)

Further Information

Fisher Scientific UK Limited

Contract Link	Method of Order	Notes	View Catalogue
http://www.ovid.ac.uk/Contract/ContractDisplay.aspx?ContractId=ut2459	Sales Web	fine chemicals	
http://www.ovid.ac.uk/Contract/ContractDisplay.aspx?ContractId=ut2459	Sales Web	lab equipment	
http://www.ovid.ac.uk/Contract/ContractDisplay.aspx?ContractId=ut2459	Sales Web	lab consumables	
http://www.ovid.ac.uk/Contract/ContractDisplay.aspx?ContractId=ut2459	Sales Web	solvents, alcohols, acids	

1 - 4

You are logged in as: APML3

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Item

Vendor

Service

Commodity

HOME

An item is a product that falls under the heading of a particular commodity.

Item search result information displayed allows vendors who supply the item in question to be listed.

Item Search

http Search Duvel Display 15 Go CLEAR

Item Search Results

Commodity	Supplier Details	Item Description	Item Search List	Item Type
Textiles, fabrics, soft and loose furnishings	View Details	Textiles	Textiles, Fabrics, Furnishings, Linen, Material, Bedroom, Bathroom, Cloth, Towels, Sheets, Duvets, Duvet covers, Pillows, Pillow cases, Valance towels, Single, Double, Tea towels, Shower curtains, Mattress protectors, Curtains, Carpets, Blinds, Sheets, Pillow slips, Duvies, Valances, Bath towels, Hand towels, Bath mats	Products
Textiles B - Bed and bathroom	View Details	Textiles B - Bed and bathroom	Linen, Material, Bedroom, Bathroom, Cloths, Towels, Sheets, Duvets, Duvet covers, Pillows, Pillow cases, Valance towels, Single, Double, Tea towels, Shower curtains, Mattress protectors, Curtains, Carpets, Blinds, Sheets, Pillow slips, Duvies, Valances, Bath towels, Hand towels, Bath mats	Products

The selected item is available from

☒ To view more details on the selected row ☒ Vendor Recommended by procurement, contract in place ☒ Vendor Recommended by procurement, no contract in place

Vendor Name [Code]	No of Contracts	Method of Order	Status	Telephone Number	Fax Number	Email Address	Address 1	Address 2	Address 3	Post Code
Gallarde [PGA1LA001]	1	View Details		02087311313	02087311300		Unit 9, Hill Hill Industrial Estate	Floer Lane, Hill Hill	London	NW7 2HU
Mite Furnishing [Scotland] [SHITRE001]	0	View Details		01683353466	01683358258		1 Scot Hill Road	Doville	Hardy's Tyrell	CF48 3TD
R & S Shower Curtains Limited [PRSSH0001]	0	View Details		01424734682	01424734682		1 Parkhurst Warehouse	Parkhurst Road	Beehill On Sea	TA94 1DF
Larline Ltd [PLANF0001]	0	View Details		01560321276	01560322265		Honesty Works	Campbell Street	Darvel	KA17 0BU
Goldcrest Furnishing Contracts [PGOLD0001]	0	View Details		0178447547	0178449939		Crest Business Centre	2 Glen Tye Road	Stirling	PK7 7LH

Further Information

Gallarde

Contract Link	Method of Order	Notes	View Catalogue	Product Details
http://www.cupid.ac.uk/Contract/ContractDisplay.asp?contractid=1314	Orders	textile and fabric		Product Details

You are logged in as: A79613

procurement@st-andrews.ac.uk

Supplier Statistics

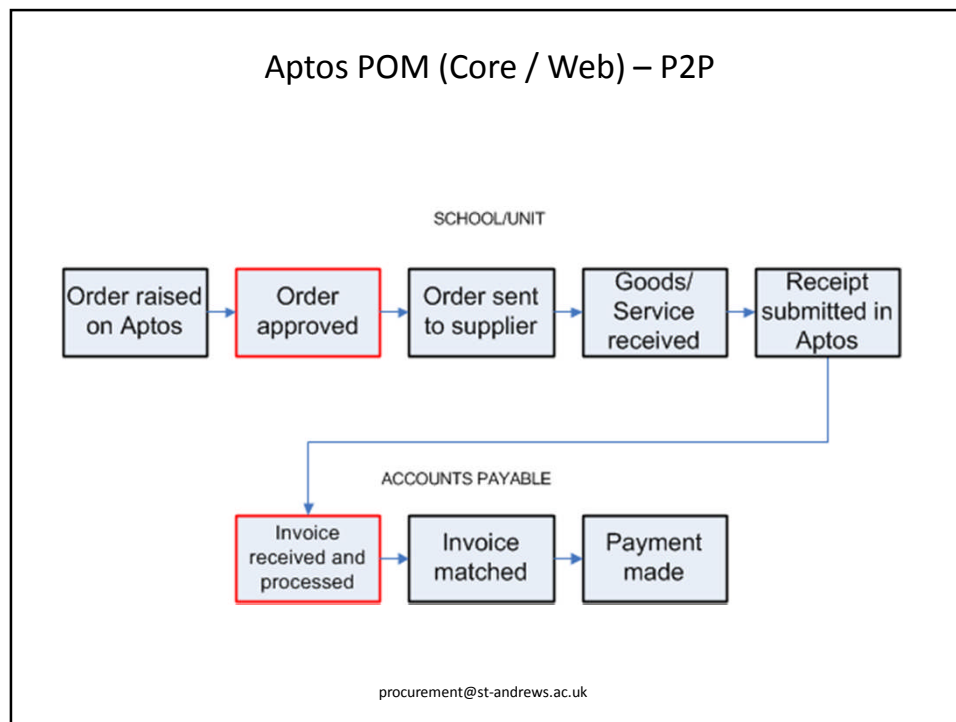
Number of Suppliers used in each Financial year

(excludes Credit & Purchasing cards and Foreign Currency)

No. of suppliers (used)	Under £1k spend	Financial Year
3066	1630 (53%)	07/08
2653	1432 (54%)	08/09
2747	1561 (57%)	09/10

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9



Financial Operating Procedure (Procurement)

- **Authority & Scope**
 - This procedure provides guidance to University staff ordering goods and services on behalf of the University, and will ensure that Staff operate within Court Standing Financial Instructions (8.3 Ordering of Goods and Services)
 - This procedure applies to and is mandatory for all staff
 - Failure to comply with this procedure may result in disciplinary action
 - This procedure applies to all orders for goods and services on behalf of the University, regardless of funding source
- **Roles & Responsibilities**
- **Thresholds**

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Methods of Order

- Aptos POM – preferred method
 - Aptos purchase orders must be raised in all of the following circumstances:
 - Where goods or services have a future delivery date, or
 - Where goods or services are of a value in overall terms that justifies the cost of the process, or
 - Where the supplier requires such an order to facilitate delivery
- Manual Orders / Invoice Only
 - where there is no requirement for a purchase order to be raised i.e.:
 - Where the services are contracted and paid for periodically e.g.:
 - Utilities
 - Telephones
 - Maintenance Contracts
 - Subscriptions
 - Car hire / vehicle rental
- Credit Cards
- Purchasing Cards
- New Vendors

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Buyers Network

- Contacts in place for all Schools / Units
- Procurement Buyer Network web page and regular communication & training updates
- Please communicate within your School / Unit
 - feedback to Procurement

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Example of Buyer Network – Notice board announcement

Dear Colleagues

*** PLEASE CIRCULATE TO ALL COLLEAGUES WITH BUYING RESPONSIBILITIES ***

Please see the Buyer Network Notice Board announcements for:

(1) **Equanet – Account Blocked:**

<https://www.st-andrews.ac.uk/staff/money/procurement/BuyerNetwork/NoticeBoard/NoticeBoardextended/#d.en.62854>

(2) **Sella – Deliveries and Lead Times:**

<https://www.st-andrews.ac.uk/staff/money/procurement/BuyerNetwork/NoticeBoard/NoticeBoardextended/#d.en.62911>

For a direct the link to the Notice Board follow the link below, if you have any queries, then please do not hesitate to give me a call.

<https://www.st-andrews.ac.uk/staff/money/procurement/BuyerNetwork/NoticeBoard/>

Best wishes.....Sarah

Sarah Latto
Assistant Procurement Officer

procurement@st-andrews.ac.uk

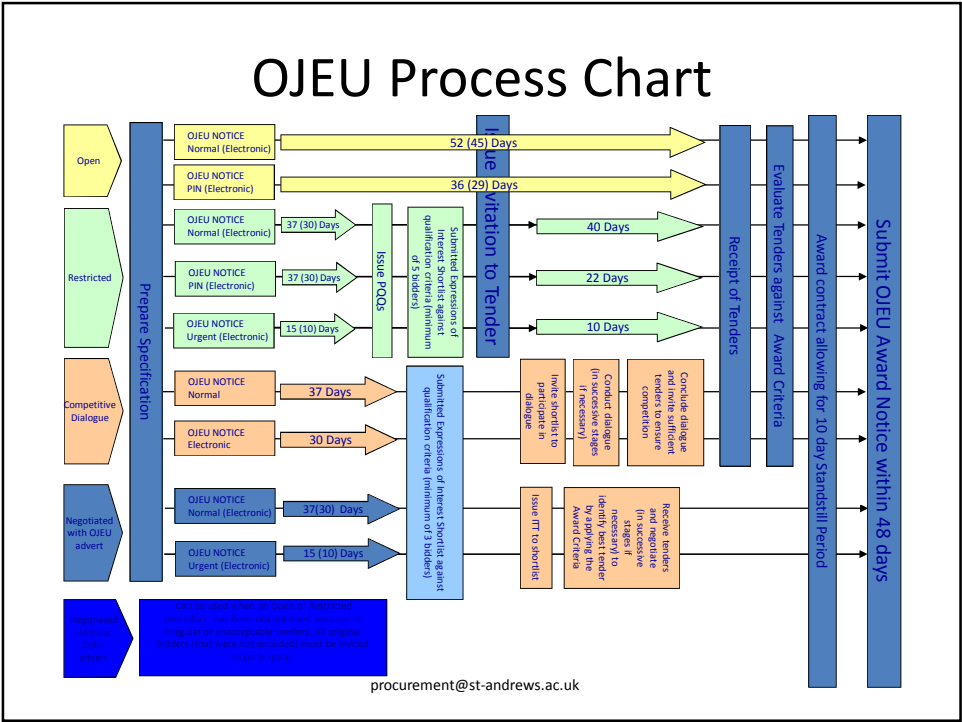
Tendering

- Threshold – above £15K (per annum)
- Timeline: Non EU c.4-6 weeks
- Timeline: EU Tenders c.3-6 months

Tendering Procedures for Staff –

<https://www.st-andrews.ac.uk/staff/money/procurement/Tendering/>

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Reference Guide

Buying Things	Frame Coding
This is where you start and the suppliers / contracts that are available.	T W
What if the supplier is not on PAD or Aptos?	T W
* If your purchase is a service which could be deemed as "work" undertaken, refer to Payment Process - Individuals (see page 4)	T W
What is the method for raising an order?	T W P
Aptos tools for the Purchase2Pay process.	T W
How do I know if I am using a compliant (on contract) supplier?	T W
What do I do for varying values of demand (ie tendering thresholds)?	T W P
How do I ensure that I am following internal policy when buying?	W P

Frame Coding:
[T](#) = Training Available
[W](#) = Instruction / Web Link
[P](#) = Policy / Procedure

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Payment Process (not to individuals)

Introduction

- Payment of Invoices – General Information
- POM Invoices
- Manual Invoices
- Electronic Authorisation
- Foreign Payments
- VAT
- Cut Off Dates
- Questions

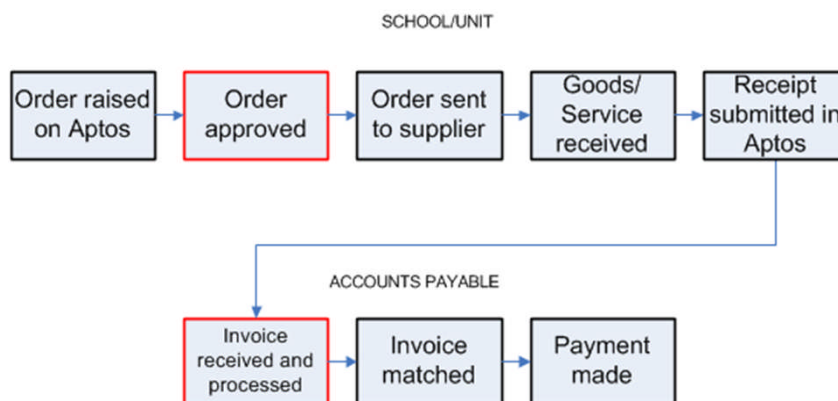
accpay@st-andrews.ac.uk

Payment of Invoices General Information

- To make payment need an invoice
- Must be made out to 'University of St Andrews'
- Main payment method is BACS
- Standard payment terms of 30 days
- Appear on budget reports when processed
 - Does not mean they are paid
- All purchase invoices processed in Aptos are scanned

accpay@st-andrews.ac.uk

POM Invoices



accpay@st-andrews.ac.uk

POM Invoices

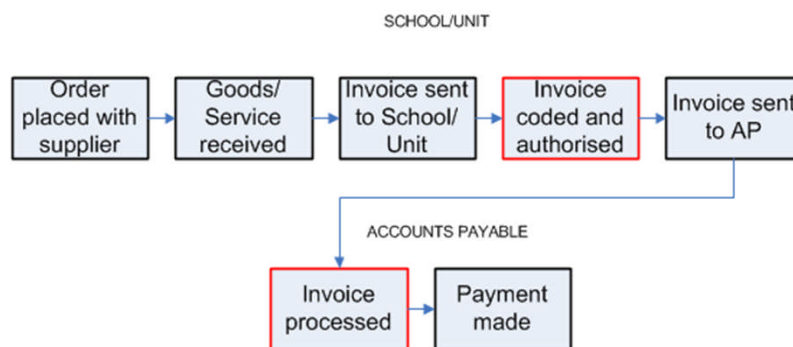
- Mismatches
 - Receipting
 - Price
- Schools / Units responsible for own mismatches

Training available with Procurement / Accounts Payable

<http://www.st-andrews.ac.uk/staff/money/Makingpayments/POMInvoices/>

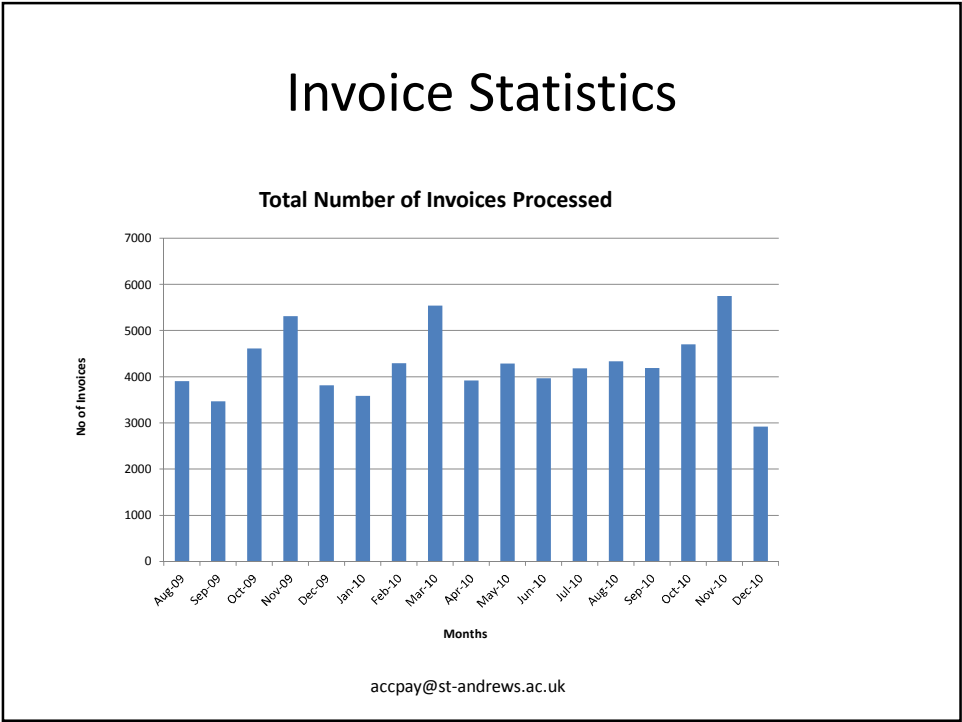
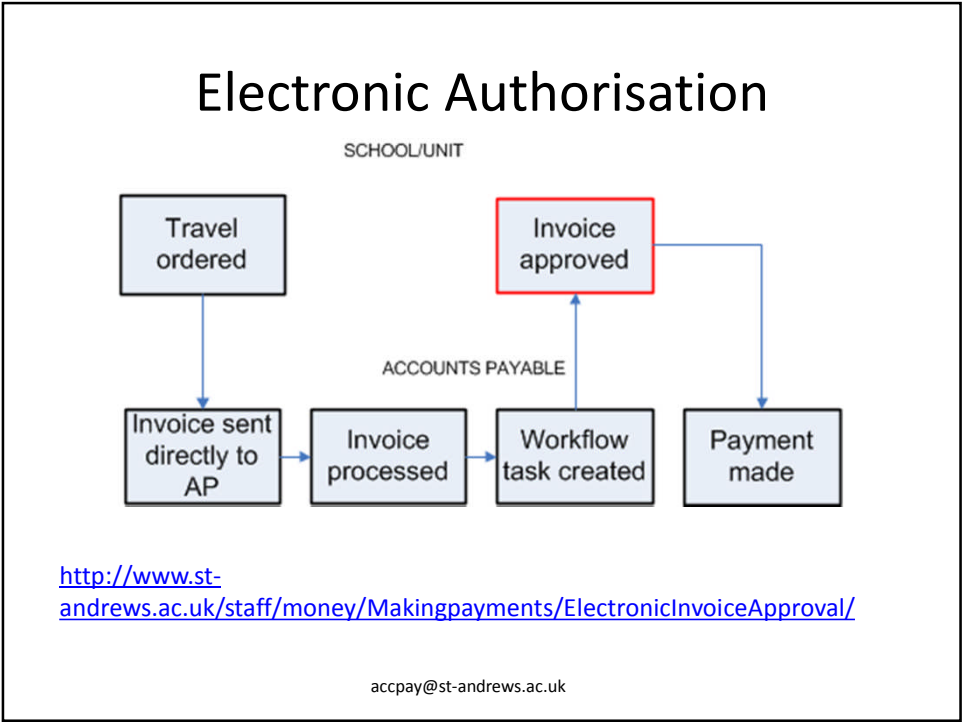
accpay@st-andrews.ac.uk

Manual Invoices

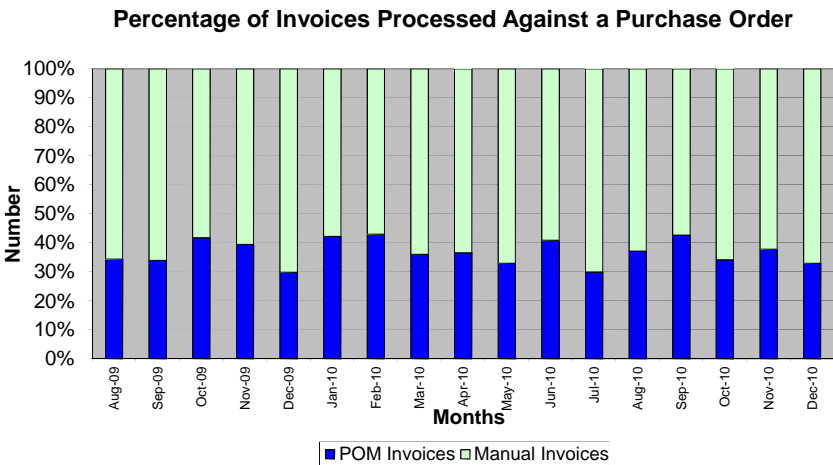


<http://www.st-andrews.ac.uk/staff/money/Makingpayments/ManualInvoices/>

accpay@st-andrews.ac.uk

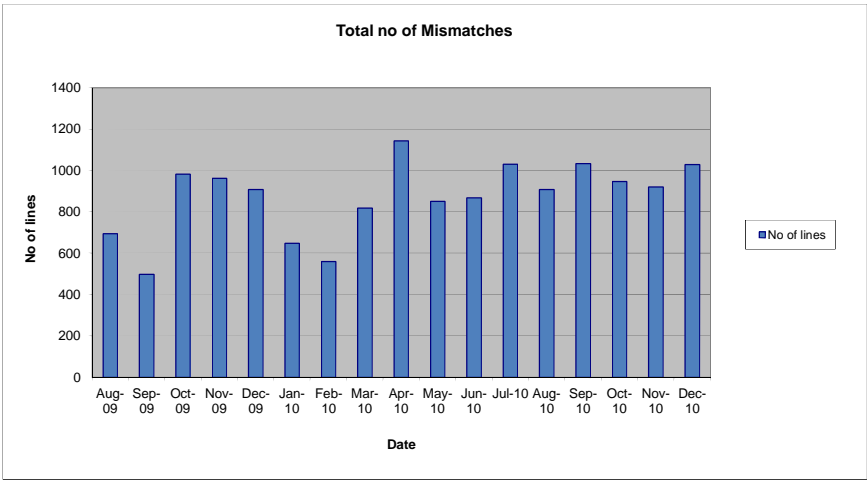


Invoice Statistics



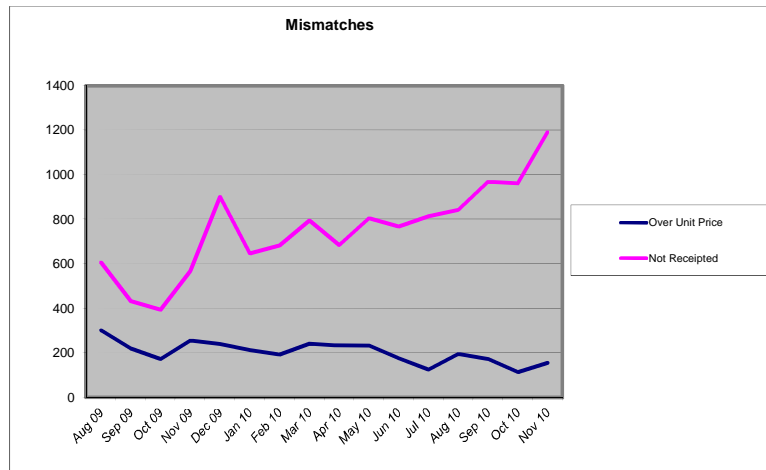
accpay@st-andrews.ac.uk

Mismatch Statistics



accpay@st-andrews.ac.uk

Mismatch Statistics



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Foreign Payments

- USD and Euro payments processed on invoice the same way as sterling invoices
- All other currency payments require a Foreign Payment Request form to be completed
- Charges apply for most foreign currency payments (normally £10)
- Reverse Charge VAT / Acquisition Tax may apply

<http://www.st-andrews.ac.uk/staff/money/Makingpayments/Foreignpayments/>

accpay@st-andrews.ac.uk

Buying Things - VAT

- New purchase VAT codes will be introduced in the near future
 - will link in with introduction of foreign currency orders being raised in Aptos
- Training and guidance will be provided

vatenquiries@st-andrews.ac.uk

AP Cut Off Dates

Cut off date	For invoices relating to month of
4 February 2011	January 2011
4 March 2011	February 2011
6 April 2011	March 2011
5 May 2011	April 2011
6 June 2011	May 2011
6 July 2011	June 2011
8 August 2011	July 2011
6 October 2011	August/September 2011
4 November 2011	October 2011

accpay@st-andrews.ac.uk

Reference Guide

Payment Process (not to Individuals)		Frame Coding
POM INVOICES: If a Purchase Order is raised, authorised and receipted correctly, payment will be made automatically by BACS (weekly run). Note: Payment terms are 30-days unless otherwise agreed with Accounts Payable. Suppliers are always set up as standard 30-days – if different this must be agreed with Procurement in advance.	<ul style="list-style-type: none"> Accounts Payable: Making Payments – http://www.st-andrews.ac.uk/staff/money/taxingpayments/ Departmental Mismatch Procedures – http://www.st-andrews.ac.uk/media/mismatch_procedures_(Departmental).pdf 	TW
MANUAL INVOICES: (ie perishable goods, taxis, utilities etc.) Currently invoices go directly to School / Unit for sign-off then to Accounts Payable for payment.	<ul style="list-style-type: none"> Methods of Ordering – http://www.st-andrews.ac.uk/media/MethodsOfOrder.pdf Accounts Payable: Manual Invoices – http://www.st-andrews.ac.uk/staff/money/taxingpayments/ManualInvoices/ 	WP
e-AUTHORISATION INVOICES: Invoices are sent from suppliers directly to Accounts Payable and are authorised within Aptos (current process being used with the Travel Service).	<ul style="list-style-type: none"> Accounts Payable: Electronic Approval of Manual Invoices – http://www.st-andrews.ac.uk/staff/money/taxingpayments/ElectronicInvoiceApproval/ 	TW
FOREIGN PAYMENTS: Payments to be made in currency other than GBP.	<ul style="list-style-type: none"> Accounts Payable: Foreign Currency Payments – http://www.st-andrews.ac.uk/staff/money/taxingpayments/Foreignpayments/ 	W
CORPORATE CARD: Applying for a University Corporate Card, Compliance and Travelling Abroad. If Corporate Card is used to purchase – please view the Corporate Card Policy. Note: same rule applies to purchases made using the Corporate Card and in line with the Expenses Policy.	<ul style="list-style-type: none"> Accounts Payable: University Corporate Cards – http://www.st-andrews.ac.uk/staff/money/Corporatecards/ Corporate Card Policy – http://www.st-andrews.ac.uk/media/Corporate_card_Policy.pdf Expenses Policy – http://www.st-andrews.ac.uk/media/expenses.pdf 	WP
If in doubt, please contact the Accounts Payable Team on Ext 3094 or Email: accpay@st-andrews.ac.uk or by popping in for a visit at the Old Burgh School, Abbey Walk		

Frame Coding:

T = Training Available

W = Instruction / Web Link

P = Policy / Procedure

accpay@st-andrews.ac.uk

Payments Process (Individuals)

What are the aims?

The aims of today is so that there is a clear understanding of

- What do Salaries deal with?
- Casual staff
- Why so many rules?
- Expenses
- Other payments made through Salaries

ei1@st-andrews.ac.uk or wfr@st-andrews.ac.uk

What do Salaries deal with?

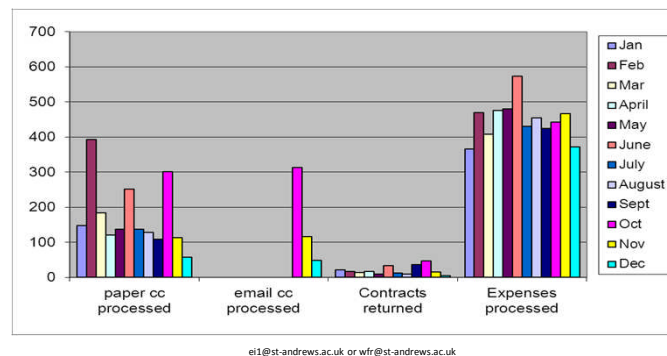
- Processing members of staff their salaries every month (permanent / fixed term / casual)
- Timesheets / Maternity / Paternity Leave / Staff Expenses
- Processing invoices / payments for individuals who are not considered staff e.g. consultants / self employed
- Vacation scholarships
- External Examiners

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Casual Staff

- What is considered casual?
- The new process for casual staff can be found at
– <http://www.st-andrews.ac.uk/hr/SalariesandPensions/casualStaff/>
- Casual contracts and expenses processed for 2010



Why do we need to abide by so many rules?

- The regulations and procedures for expenses payments take account of the statutory policies imposed on the University by external agencies such as HMRC
- The rules that have been agreed for the University in line with HMRC can be found at
<http://www.st-andrews.ac.uk/media/expenses.pdf>

ei1@st-andrews.ac.uk or wfr@st-andrews.ac.uk



Expenses

Q. Why do I have to justify what I am claiming?

A. Any monies that are being reimbursed through the University is classed as University money and therefore must be accountable from the University and HMRC point of view

Q. Why do I have to complete a staff expenses claim form when the money is coming from a Grant?

A. All monies that are put in to the University account have to be accountable and this is not classed as personal money

Q. How do I know what I can claim?

A. Rules and regulations can be found in the University Expenses Policy at <http://www.st-andrews.ac.uk/media/expenses.pdf>

Q. Where do I find the form?

A. <http://www.st-andrews.ac.uk/staff/money/>

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Examples of what I can claim

This is not an exhaustive list

Expenses that are allowable in line with HMRC rules and the University Expenses Policy

- Entertaining – this must only be for business contacts
- Working Lunches
- Travel – business travel only
- Subsistence – these are round sum amounts that can be claimed for lunch / lunch & dinner / overnight
- Relocation expenses for new staff

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What I can't claim though Staff expenses

- Software for computers / laptops / PC's – this must go through the University procurement process or you have to contact IT Services
- Meals or drinks that are not associated with business – this means that you cannot go out for a meal with university staff only and discuss business
- Spouse travel
- Air Miles - HMRC have stated with regard to income tax on air miles: If an employee accrues, or is given air miles by virtue of their employment, this should be declared to HMRC. Air miles are a taxable benefit
- Staff are reminded that all UK citizens and residents are required by law to inform HMRC of any additional income, such as air miles or other benefits in kind, that have not been taxed at source under the PAYE scheme
- iPhones and Ipods
- Staff can only claim for expenses that they have directly incurred. Staff cannot claim for personal payments that they have made to another individual to cover that individual's business expenses

el1@st-andrews.ac.uk or wfr@st-andrews.ac.uk

University Corporate Cards

- University Corporate Cards available to members of staff
- Card applications need to be authorised by Head of School / Unit and Procurement
<http://www.st-andrews.ac.uk/staff/money/Corporatecards/>
- For payment of travel, expenses and entertaining whilst on University business

Corporate Card Policy

http://www.st-andrews.ac.uk/media/Corporate_card_Policy.pdf

accpay@st-andrews.ac.uk

Payments to Students

- Payments to students registered at the University made through Accounts Payable
- Expenses
<http://www.st-andrews.ac.uk/students/money/Paymentofstudentexpenses/>
- Scholarships

accpay@st-andrews.ac.uk

Other payments to be made through Salaries

- Vacation Scholarships
- Royalties
- Honorariums
- Music Tuition / Music Concerts
- Consultancy payments
- External Examiners
- Visiting Academics
- Services provided by University employees
- Any other services provided by an individual

Full details and appropriate forms for all of the above can be found at
<http://www.st-andrews.ac.uk/hr/SalariesandPensions/feesSelfEmployed/>

ei1@st-andrews.ac.uk or wfr@st-andrews.ac.uk

Salary Cut off and Payment Dates

CUT OFF DATE

January 14th 2011
February 14th 2011
March 17th 2011
April 13th 2011
May 17th 2011
June 16th 2011
July 15th 2011
August 17th 2011
September 16th 2011
October 17th 2011
November 16th 2011
December 7th 2011

PAY DATE

January 28th 2011
February 25th 2011
March 30th 2011
April 27th 2011
May 27th 2011
June 29th 2011
July 28th 2011
August 30th 2011
September 29th 2011
October 28th 2011
November 29th 2011
December 29th 2011

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Available forms

- Staff expenses claim form
- Consultancy payment form
- Fees Payment
- Royalties
- Visiting Academics
- Vacation Scholarship
- External Examiners – Postgrad / Undergrad
- Casual / Bank contract form
- Monthly timesheet

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Reference Guide

Payment Process (Individuals)		Frame Coding
Payments to Staff	<p>All salary payments including casual and bank workers are processed monthly by Salaries.</p> <ul style="list-style-type: none">➤ All staff expenses claim forms are processed by Salaries and expense claims must adhere to the Expenses Policy – http://www.st-andrews.ac.uk/media/expenses.pdf➤ Casual and bank worker documentation can be found at http://www.st-andrews.ac.uk/hr/SalariesandPensions/casualStaff/	WP
Payments to Students	<ul style="list-style-type: none">➤ Vacation Scholarships are processed by Salaries – http://www.st-andrews.ac.uk/media/VacationScholarshipsPaymentInstructions.pdf, all other student payments are processed by Finance Accounts Payable➤ Scholarships (Non-Vacation) – http://www.st-andrews.ac.uk/students/money/BursarsandScholarships/➤ All student expense claims must adhere to the Expenses Policy – http://www.st-andrews.ac.uk/media/expenses.pdf	WP
External expenses	<ul style="list-style-type: none">➤ External expense claims are processed by Finance Accounts Payable and must adhere to the Expenses Policy – http://www.st-andrews.ac.uk/media/expenses.pdf	WP
If Corporate Card is used to purchase – please view the Corporate Card Policy. Note: same rule applies to purchases made using the Corporate Card and in line with the Expenses Policy.	<p>Corporate Card purchases are processed by Finance Accounts Payable and must adhere to:</p> <ul style="list-style-type: none">➤ Corporate Card Policy – http://www.st-andrews.ac.uk/media/CorporateCardPolicy.pdf➤ Expenses Policy – http://www.st-andrews.ac.uk/media/expenses.pdf	WP
Payment of Services – anyone who undertakes work on behalf of the University eg trainer. Paperwork and clearance needs to go to Salaries, if work has been carried out for University.	<p>Exceptions are a company with a VAT or Company Registration Number – http://www.st-andrews.ac.uk/hr/SalariesandPensions/HeadSelfEmployed/</p> <p>If engagement can be defined as work undertaken refer to Salaries in the first instance. Depending on the outcome from Salaries, if a new vendor request is still required, procedures should be followed as per Buying Things (see Page 2 – “What if the supplier is not on PAD or Aptos?”).</p>	W
New supplier “works” requirement.	<p>Refer to point above. Anyone appointing someone to undertake work needs to have this reviewed by Salaries prior to engagement. The following form would need to be completed – http://www.st-andrews.ac.uk/media/FeedPaymentInstructionsForm2008.pdf</p>	W
Who decides how they are paid via the Supplier BACS run or the Payroll run?		
If in doubt, please contact Salaries on Ext 2568/2569 or Email: ei1@st-andrews.ac.uk or wfr@st-andrews.ac.uk or by popping in for a visit at the Old Burgh School, Abbey Walk		

Frame Coding:
T = Training Available W = Instruction / Web Link P = Policy / Procedure

ei1@st-andrews.ac.uk or wfr@st-andrews.ac.uk

Selling Things

Selling Things

- Some background information
- Important questions to ask
- VAT
- Online Shop
- Sales Invoices
- Cash / Cheque Sales
- Payments from students

Background

- The University is involved in very many diverse activities
- The University has an international customer base
- Schools / Units own the customer relationship so need to be involved

Important questions to ask

- What am I selling?
- Who am I selling it to?
- Where am I selling to? (UK / EC / other?)
- How should I sell this?
 - Online Shop?
 - Sales Invoice?
 - Cash?
- What is the VAT code?

VAT on Sales

- Applies to ALL sales whether online shop / invoices / cash
 - Travel reimbursement is one to watch!
- Guidance on the web (flow-chart)
 - http://www.st-andrews.ac.uk/staff/money/Bankingmoney/VATguidelines/VATCoding/VAT_Guidance_Flow_Chart
- VAT Codes
 - S : Standard rated (default)
 - O: Outwith scope
 - E : Exempt
 - Z : Zero rated
- One-hour general “VAT on sales” workshop
 - More detailed training for specific schools / units such as estates, research, catering, etc

vatenquiries@st-andrews.ac.uk

vatenquiries@st-andrews.ac.uk

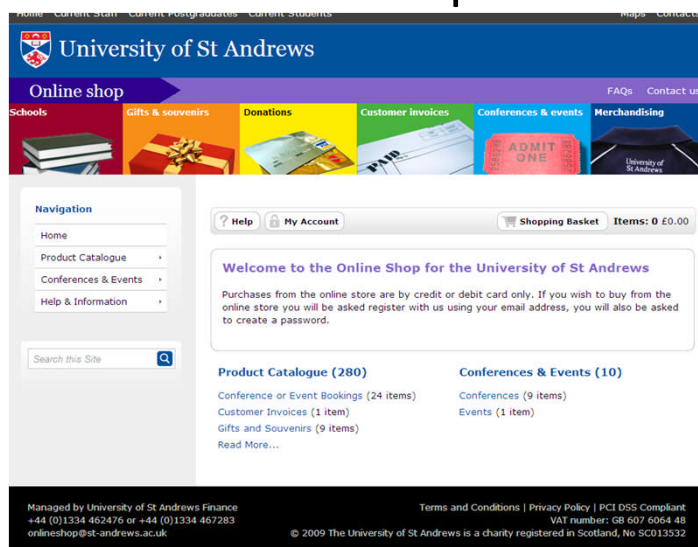
Online Shop

- Preferred option for all Schools / Units selling things
- An efficient way to
 - sell standard products and services
 - to collect cash for Academic conference bookings
- Full reporting facility on payments and all bookings made
- Wide variety goods / services set up at present
- Templates to simplify the set-up of standard products
- Conferences require a one to one meeting with the online shop team

<http://www.st-andrews.ac.uk/staff/money/E-commerce/>

onlineshop@st-andrews.ac.uk

Online Shop



onlineshop@st-andrews.ac.uk

Advantages of Online Shop

- Customer friendly
- Money up front from customers
- Reduces administration time
- Cash-free offices within Schools / Units

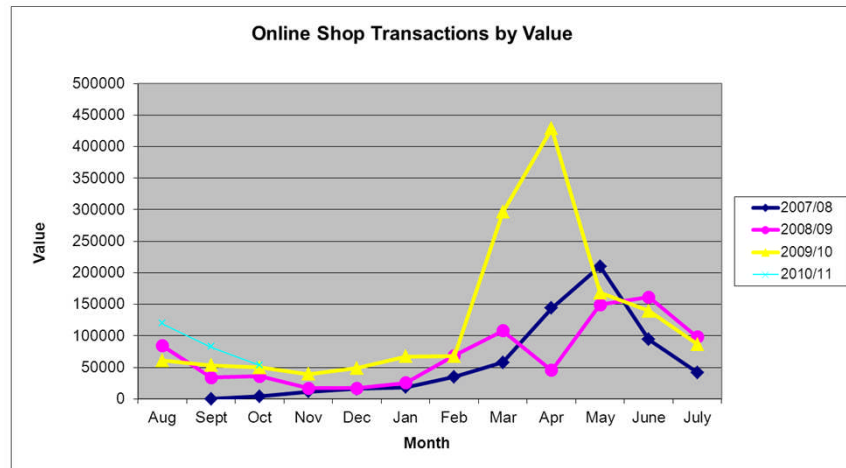
onlineshop@st-andrews.ac.uk

Online Shop

- Income from the online shop has more than doubled from 2007/8 to 2009/10
- Online shop team are planning a roadshow in 2011 and will be coming to talk to all schools / units
- Marketing tool
- 2.5% Monthly *Bank* Charge applied to the cost centre receiving the income
 - <https://onlineshop.st-andrews.ac.uk/>

onlineshop@st-andrews.ac.uk

On line Shop Statistics



onlineshop@st-andrews.ac.uk

Sales Invoices

- For “non-standard” sales
- Cost centre is credited with income WHEN THE INVOICE IS RAISED (i.e. not when it is paid!)
- VAT treatment checked by Finance
- Coding checked by Finance
- Credit Control will chase any unpaid invoices
- *Income posting slips should not be used!*

salesinvoicing@st-andrews.ac.uk

How to Raise a Sales Invoice (Option 1)

- Schools / Units should raise invoices directly on Aptos where possible
 - Procedure notes are available online
 - <https://www.st-andrews.ac.uk/staff/money/Raisinginvoices/>
 - Full training can be provided on request by contacting salesinvoicing@st-andrews.ac.uk
 - Workshops will be set up on PDMS

salesinvoicing@st-andrews.ac.uk

How to Raise a Sales Invoice (Option 2)

- Where a School / Unit raises invoices on a more ad hoc basis a request to sales invoice form can be sent to Finance. Form is here:
 - <https://www.st-andrews.ac.uk/staff/money/Raisinginvoices/RequesttoInvoice/>
- All details must be completed for the sales invoice to be processed
- Important that a detailed description is given to ensure detail code and VAT treatment can be checked

salesinvoicing@st-andrews.ac.uk

Finding Customer Codes - Qlikview

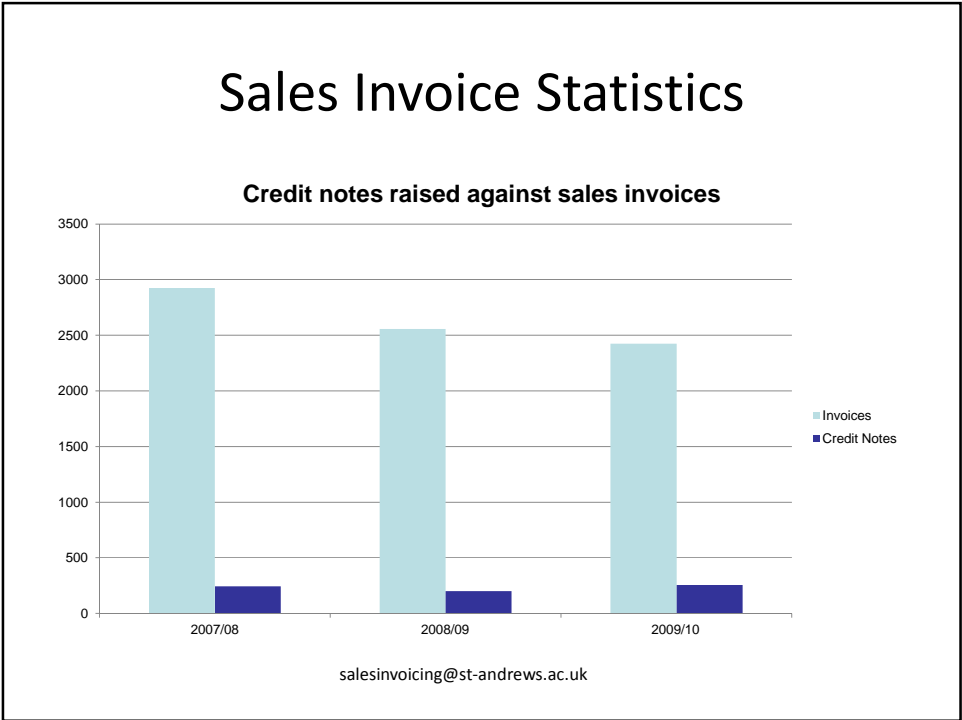
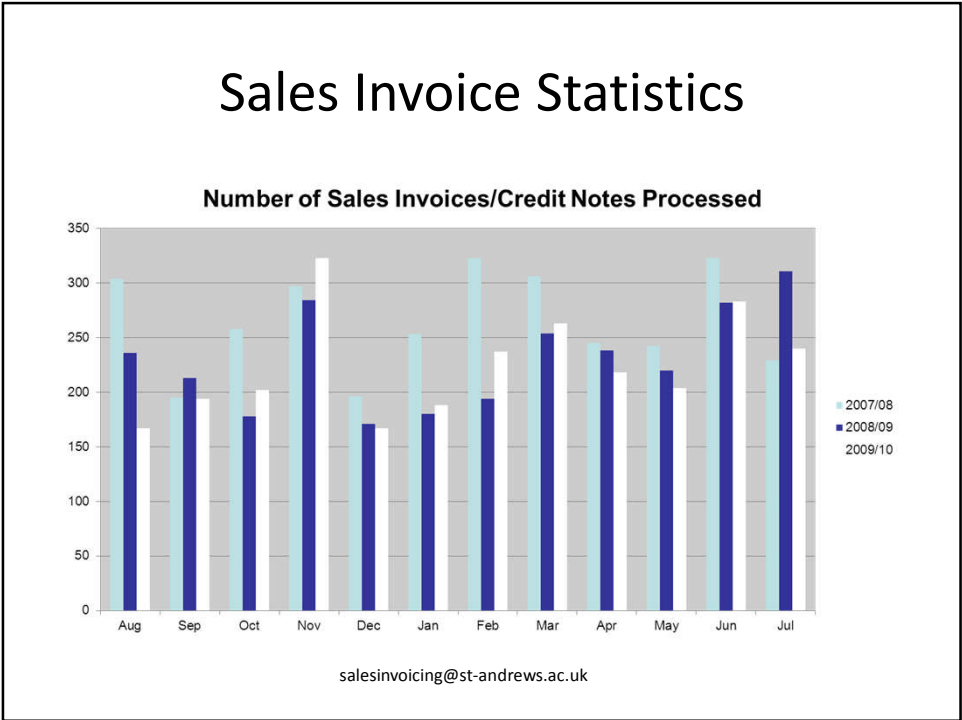
Name	Add Line 1	Add Line 2	Add Line 3	Add Line 4	Postcode	Country	VAT Reg.	Account Code
1994 GROUP	1 NORTHUMBERLAND AVEN.	TRAFALGAR SQUARE	LONDON		WC2N 5BW	UK		1-SINNET003
A.M SPORTS TOURS	C/O AUSTIN MACPHEE	CUPARAIR INDUSTRIAL	CUPAR		KY16 5RL	UK		1-SAMSP0001
A STRACHAN	HILTOP	12 LIVINGSTONE CRESC.		ST ANDREWS	KY16	UK		1-SSTRAC001
AARON DANNIS	C/O LYNN HYND	ARCHE	17-19 COLLEGE ST.	ST ANDREWS		UK		1-SDANNED01
ABERDEEN CITY COUNCIL	C/O SCHOOL OF PHYSICS	ST NICHOLAS HOUSE	BROAD STREET	ABERDEEN	AB10 1BY	UK		1-SABER0003
ACCENTURE	ACCOUNTS PAYABLE	80 QUEEN VICTORIA STR.	LONDON		EC4N 4TW	UK		1-SACCEN002
ACCENTURE RECRUITMENT	HELEN ORTIS GRADUATE RE	1 PLANTATION PLACE	30 FENCHURCH ST.	LONDON	EC3M 3ED	UK		1-SACCEN001
ACTIVE TRAVEL PROGRAM	SUSTANS SCOTLAND	GLENORCHY HOUSE	20 UNION STREET	EDINBURGH	EH1 3LR	UK		1-SACTVM02
ADAM PAUL SCHUPP	50 TALIA DRIVE	RINWOOD WY 242B	UNITED STATES		KY11 1EX	UK		1-SSCHN001
ADAM SMITH COLLEGE	ACCOUNTS PAYABLE	ST BRVCEDALE AVENUE	KIRKCALDY		ECAM 8TB	UK		1-SADAMS009
ADAM SMITH COLLEGE	26 CANON STREET	LONDON				UK		1-SADALE001
ADRIAN WALSH	EDGECLIFFE	THE SCORES	ST ANDREWS	FIFE	KY16 9AL	UK		1-SWALSH001

salesinvoicing@st-andrews.ac.uk

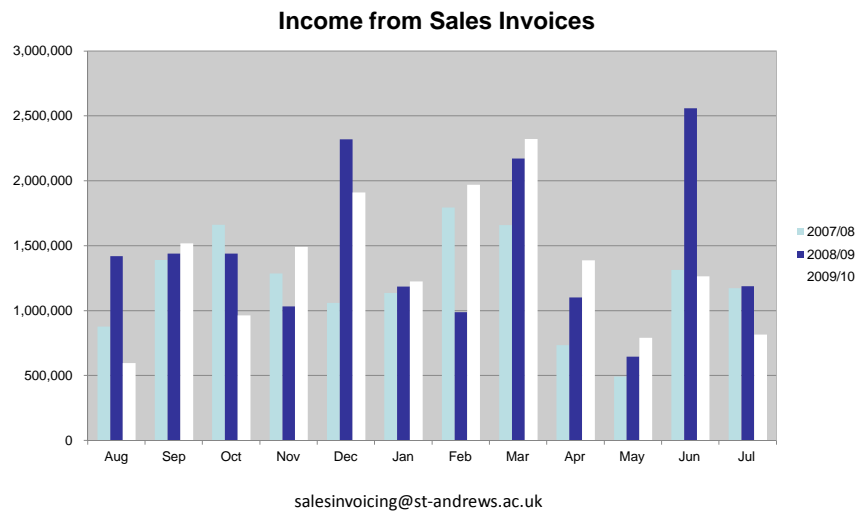
Correcting Sales Invoices

- If a sales invoice needs to be cancelled or there is an error on the original sales invoice a request to credit needs to be sent to Finance
- Complete the request to credit form on the web
 - <http://www.st-andrews.ac.uk/staff/money/Raisinginvoices/RequesttoCredit/>
- Finance will process the credit note on your behalf

salesinvoicing@st-andrews.ac.uk



Sales Invoice Statistics



Cash / Cheque sales

- Least preferred method of collecting income as involves the greatest risk for security
- Cash and cheques should be recorded on the income posting slip online
 - http://www.st-andrews.ac.uk/media/income_posting_slip_4_1_11.pdf
- Form and full details how to complete
 - <http://www.st-andrews.ac.uk/staff/money/Bankingmoney/>
- Unit Income and Cash Handling Policy must be followed
 - http://www.st-andrews.ac.uk/media/finance_cash_handling_policy.pdf

cashoffice@st-andrews.ac.uk

Cash / Cheque sales

- There should be no delay in banking cash and cheques
 - Reduce cash in Schools / Units for security and personal risk
- Income posting slip will calculate correct VAT
 - Include Cost Centre, Analysis and Detail codes
 - VAT guidance at
 - <http://www.st-andrews.ac.uk/staff/money/Bankingmoney/VATguidelines/VATCoding/>
- Till income
 - Follow Unit Income and Cash Handling Policy
 - Send posting slip / excel template to Financial Accounts
 - Complete your cash collection bags ready for Loomis collections

cashoffice@st-andrews.ac.uk

Income Posting Slip

INCOME RECEIVED POSTING SLIP - INCOME TO BE SEPARATED INTO FOLLOWING BATCHES							
Please Tick One		CASH	-	CHEQUES	-	Pay In Number	
Cost Centre	Analysis Code	Detail Code	Net Amount	VAT Amount	Gross Amount	VAT Code*	Full Description (This must be sufficient to explain the VAT code)
		Total					
Name		Sig.		School/Unit		Currency	UK £ Date

* VAT Codes: 1. Standard 2. Standard 3. Standard 4. Standard 5. Standard 6. Standard 7. Zero

cashoffice@st-andrews.ac.uk

How can Customers pay a Sales Invoice?

- Full details provided on the sales invoice
 - Through the online shop
 - <https://onlinepayments.st-andrews.ac.uk/invoices/login.asp>
 - Direct to our Bank Account
 - By cheque / cash

cashoffice@st-andrews.ac.uk

How can Customers pay a Sales Invoice?

University of St Andrews

Search [] Go Maps Contacts

Current Staff | Current Students

VERIFIED by VISA

MasterCard SecureCode

Secured by iThenticate

2011-01-07

Invoice Payment Login

Please enter a valid customer reference number (i.e. 1-SXXXXXX000)

Customer Reference Number*

Invoice Number*

Title (Mr. Ms)

First name/Company Name

Middle name

Last name

* Indicates Mandatory Field.

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cashoffice@st-andrews.ac.uk

Online Payments

Various online payment options available for students and staff:

- Epayments
 - <https://onlinepayments.st-andrews.ac.uk/epayments/>
- Graduation
 - <https://onlinepayments.st-andrews.ac.uk/graduation/>
- Library
 - <https://onlinepayments.st-andrews.ac.uk/libraryfines/>
- Printing
 - <https://onlinepayments.st-andrews.ac.uk/printing/>
- ResitFees
 - <https://onlinepayments.st-andrews.ac.uk/ResitFees/>
- Restel
 - <https://onlinepayments.st-andrews.ac.uk/restel/>
- Sports memberships
 - <https://onlinepayments.st-andrews.ac.uk/sports/>

cashoffice@st-andrews.ac.uk

Payments from Students

- Students can pay their tuition and accommodation fees online – either in full or automatically by instalments
 - <https://onlinepayments.st-andrews.ac.uk/epayments/>
 - <http://www.st-andrews.ac.uk/students/money/Tuitionfees/Payingfees/>
 - <http://www.st-andrews.ac.uk/pgstudents/money/Payingfees/>
- Student enquiries in person should be directed to the ASC on 79 North Street

studentfinance@st-andrews.ac.uk

Reference Guide

Selling Things		Frame Coding
ONLINE SHOP The Online Shop is an efficient way to sell standard products such as course notes or to collect cash for conference bookings.	Preferred option for selling all products and conferences / services. Key benefits for School / Unit are Cost Centre credited immediately, cash received upfront, no debt chasing. > http://www.st-andrews.ac.uk/staff/money/E-commerce/ > Templates – currently not available on web (coming Spring 2011) > https://onlineshop.st-andrews.ac.uk/	TW
SALES INVOICES Raising a sales invoice and, if cancelled how to raise a credit note.	Formal Invoice (called). The key benefit for School / Unit is that the Cost Centre is credited immediately. VAT treatment and detail coding checked at source. May involve debt chasing. > http://www.st-andrews.ac.uk/staff/money/RaisingInvoices/ > http://www.st-andrews.ac.uk/staff/money/RaisingInvoices/RequesttoCredit/	TW
CASH OR CHEQUE SALES For example, items that cannot be placed on the shop (e.g. halli, food, vending machines and till income etc.	How to bank income and policy guidance. If School / Unit does not follow VAT guidance then impending implications for School / Unit Cost Centre. > http://www.st-andrews.ac.uk/staff/money/BankingIncome/ > Unit Income and Cash Handling Policy – http://www.st-andrews.ac.uk/media/finance/cash_handling_policy.pdf > VAT Guidelines – http://www.st-andrews.ac.uk/staff/money/BankingIncome/VATguidelines/	WP
ONLINE PAYMENTS Various payment options are set up for Graduation, Print Credits, RestEL Library, Sports Centre, Restis.	> Graduation Payments (available June and November only) – http://www.st-andrews.ac.uk/graduation/grad.html > Print Credits – https://onlinenpayments.st-andrews.ac.uk/printing/step1.asp > RestEL – https://onlinenpayments.st-andrews.ac.uk/restel/step1.asp > Library Fines – https://onlinenpayments.st-andrews.ac.uk/libraryfines/step1.asp > Sports Centre – https://onlinenpayments.st-andrews.ac.uk/sports/step1.asp > Restis (July & August) – http://www.st-andrews.ac.uk/studenthandbook/examinations/timetables/	W
PAYMENTS FROM STUDENTS Tuition and accommodation fees refer to online payment.	For payment in full or to set up instalment plans: > https://onlinenpayments.st-andrews.ac.uk/payments/	W
If in doubt, please contact Cash Office on Ext 2585 / 2586 / 2587 or Email: cashoffice@st-andrews.ac.uk AND /OR Tax & Treasury on Ext 2574 or Email salesinvoicing@st-andrews.ac.uk or by popping in for a visit at the Old Burgh School, Abbey Walk		

Frame Coding:

T = Training Available

W = Instruction / Web Link

P = Policy / Procedure

Policy / Procedures

- All financial processes are subject to the “Standing Financial Instructions”
 - Found within the Policy & Governance section of the University’s web site.
- More detailed Financial Operating Procedures cover various areas
 - Methods of Ordering
 - Procurement Financial Operating Procedure
 - Expenses Policy
 - Corporate Card Policy
 - Unit Income and Cash Handling Policy
 - Scheme of Delegation
 - Authorised Signatories List
 - Payment of Services Policy
 - University Travel Policy

Points of Contact

- Procurement Team – procurement@st-andrews.ac.uk
- Finance: Accounts Payable Team – accpay@st-andrews.ac.uk
- Finance: Accounts Receivable Team – accrec@st-andrews.ac.uk
- Finance: Tax and Treasury Team – salesinvoicing@st-andrews.ac.uk
- Finance: Cash Office – cashoffice@st-andrews.ac.uk
- Online Shop – onlineshop@st-andrews.ac.uk
- VAT Enquiries – vatenquiries@st-andrews.ac.uk
- Purchase Order Helpdesk – aptospom@st-andrews.ac.uk
- Corporate Card Enquiries – creditcards@st-andrews.ac.uk
- Casual and Bank Workers – salaries-cc@st-andrews.ac.uk

Summary, Close and Q&A