# BIF USER GUIDE

# Contents

**Version 1.0**

**Rekha Mistry**

## Introduction

BIF's (Batch Input Formatter) are templates which require completion to create transactions within the finance system. The template you require will depend on the type of transaction you need to create. Examples are provided under each template heading.

The templates can be found in Agresso Web Menu options under:

**Reports > Useful Information and Downloads**



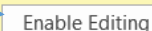Useful Information and Downloads
- AP BIF Template
- AR Adjustment BIF Template
- AR BIF Template
- GL BIF Template
- Payroll BIF Template

**Please download a template directly from Agresso Web each time you need to create one. DO NOT use a previously saved version as new codes may not have been updated on the template.**

Please ensure you use the correct template for your transaction. Refer to your Technical Accounts Assistant (TAA) if in doubt. (see Appendix I Contacts List)

## Common Features on all BIF's

- Always open a template of the BIF you require directly from Agresso Front Office/Web when you require to use one. They are updated every night with new codes. **DO NOT** use a template which has been saved in a personal folder.
- When opening the excel file, you may need to enable editing before you are able to enter any data.



PROTECTED VIEW   Be careful—files from the Internet can contain viruses. Unless you need to edit, it's safer to stay in Protected View.   Enable Editing

- The spreadsheet contains 3 tabs and the option to create additional tabs using ⊕.



_Postback   _Entry   _Header & Instructions   ⊕
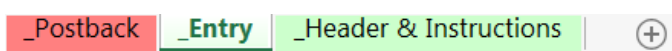
Postback – for Finance Use only. Please **DO NOT** enter any data into this tab.

Header & Instructions – contains useful information on the fields which require completion. The instructions vary by BIF type.

Entry – tab to be used to enter Header details and your transaction data.

⊕ -  click to create additional tabs. These should be used to copy and paste HoS/HoF approvals and any other useful information relating to your BIF.

- The 'I' & 'E' required in Cat 7 relate to a transaction being Internal or External (**NOT Income & Expenditure**)
- Should you have any queries regarding input please contact your Technical Accounts Assistant (TAA). Contact List can be found in Appendix I.
- Please note posting deadlines for each accounting period. They can be found on the staff website: Finance > Information for Staff > Monthly Accounting Deadlines (current financial year).

Each template will be explained individually focusing on entry required within the Header and then the transaction data per column.

## AP BIF Template (AP = Accounts Payable)

To be used when the University of Reading need to make a payment in instances where a purchase order or expense claim cannot be created. For example, payment to families hosting students.

**AP BIF's should be submitted at least 2 weeks in advance of the payment due date.**

> You only need to post the expenditure element of the transaction to initiate the payment. *The opposite entry will default to Y2200401 –Creditors Control*

Select: **Reports > Useful Information and Downloads > AP BIF Template**

*Header on Entry Tab*

| For Multiple periods please overwrite Column N with the correct period value | | AP Project: | Y2200401 - Creditors Control | Please input digit employee number | |
|---|---|---|---|---|---|
| Period: | select Period | | | Employee No. | |
| For Multiple currencies please overwrite Column O with the correct Currency Code | | **Please Enter the Tax Point Date** | | | |
| Currency: | GBP | Date | 23/01/2019 | Name: | 0 |
| | | | | | |
| Total including VAT - must equal zero (£0.00) | 0.00 | | | | |

Only the orange highlighted boxes need to be completed.

- *Period* – click into field to reveal the dropdown arrow. Click on the drop down to select the period. 201901 = August 2018…. 201912 = July 2019.  Back posting (posting to periods prior to the current period) is not permitted. Select either the current or future period. If the posting relates to various periods, you have the option to change it in column **N.**
- *Currency* – will default to GBP. Other option available is EUR from the drop down menu.
- *AP Project* – **DO NOT** change.
- *Date* – will default to today's date. You have the option to enter a future date but NOT a past date. The date entered will be populated into the columns "Tax Point Date" and "Voucher Date" within the transaction data entry part of the template.
- *Employee No* – enter your 6 digit employee/staff number.
- *Name* – will default to your name once your employee number has been entered.

| Total including VAT - must equal zero (£0.00) | 0.00 |
|---|---|

The value in this box should always be **0.00**.

*Transaction Data Entry*

| | | | | | | | | | | | | | | Student or | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Account | CostC | Project | Cat3 | Cat4 | Cat5 | Co | Tax Co | Amount | Transaction Text | Tax Point Date | Voucher Date | Period | Currenc | Supplier ID | Supplier | | Invoice Reference | Error |
| | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | |

**\*\*Please select the posting period\*\***

All areas of the BIF highlighted in grey **DO NOT** require input.

- *Account* – enter the 4 digit numeric code relevant to the cost type.
- *CostC* –  defaults once the project code has been entered. If a recently requested project code is entered, the CostC may not default. Contact your TAA for further guidance (see contacts in Appendix I)
- *Project* – enter the project code the transaction relates to. This will be 8 digits, first will be alpha followed by 7 numeric. If the code was recently requested, it may not have been updated into the BIF template. Please contact your Technical Accounts Assistant for further guidance.
- *Cat3* – enter a ResNo. (employee/staff number) if required to do so. ResNo is linked to the Account & Project Code. An error message will appear in column **S** if one is required and it has not been entered. Please speak with your TAA for further guidance (see contacts in Appendix I)

- *Cat 4*– if a ResNo. has been entered in Cat 3 then it is likely that a Paycost reference will be required here. Alternatively, a student number or WREN may be required. Always check the *Error* column for any messages regarding completion of this field.
- *Cat 5* – no input required.
- *Co* – this will default when the project code is entered. If it does not default please contact your TAA (see Contacts List Appendix I)
- *Tax Code* – select code from the drop down options. For further descriptions please see Tax Codes in Appendix I. Queries should be directed to the VAT Team.
- *Amount* – enter the net amount to be paid by the University as a positive figure.
- *Transaction Text* – 50 characters are allowed in this field. For an AP BIF please include the following information:
  - Name of person being paid
  - Reason
  - Accounting Period
  - Name of Student/Academic/Visitor Reference (if relevant)
  - Course Reference Number

Example: J Smith/Host/Dec 19/Amy Jones/HCH323

- *Tax Point Date* – defaults to date entered in the Header. However, this can be changed to the date the payment is required to be made.
- *Voucher Date* - defaults to date entered in the Header. However, this can be changed to the date the payment is required to be made.
- *Period* – this will default to the period entered in the Header. It can be changed in column N to reflect the period the payment is to be made.
- *Currency* – will default to the currency selected in the Header. This value will be converted to GBP using the currency exchange rate set in Agresso. If multiple currencies required you may overwrite in column O.
- *Student or Supplier ID* – enter the Student or Supplier ID
- *Supplier* – defaults to the name of the Student or Supplier based on the Supplier ID entered
- *Invoice Reference* - 15 characters are allowed in this field. This must be unique for each invoice. The reference should include the following:
  - Course reference
  - Accounting period
  - Student/Academic/Staff initials

    *Example*: HCH232,12/18,RM

- *Error* – if there are any errors in the transaction data entry fields of the BIF, the error will appear in this field. These must be addressed before saving the BIF in the Finance folders to avoid rejection and time delays in posting. Common errors within an AP BIF include:
  - Cat 3 – Cat 4 – missing data. Please note that a WREN number must have a leading 'zero' or it will be rejected.
  - Missing/incorrect data in other fields
  - Project codes – attempting to post to closed or final posting date for the project is exceeded.
  - Formatting issues – if copying & pasting please use paste values. Numbers posted as text will create an error message.
- *TC Rate* – shows tax percentage based on tax code entered in column I.

*To Complete the BIF*

| Total including VAT - must equal zero (£0.00) | 0.00 |

Ensure the above box in the header area is showing **0.00**.

There should be NO error messages in the error field in the transaction data entry area.

Gain approval from your HoS/HoF where required. An email is sufficient. This should be pasted into an additional tab within the template. ([see Common Features on all BIF's](#))

Save the BIF Template in the allocated Finance BIF folder (request access via your School/Function Technical Accounts Assistant).

Please be aware of posting deadlines. These can be found on the staff web finance pages under Finance > Information for Staff > Monthly Accounting Deadlines.

## AR Adjustment BIF Template (AR = Accounts Receivable) – FINANCE USE ONLY

This BIF is for Finance Use only.

It is used to correct AR BIF's. (see AR BIF Template)

Most common reasons for creating an AR Adjustment BIF include errors relating to use of;

- Incorrect Project code and Student number.
- Incorrect Sponsor & Self Codes, most common being the use of SELF with an external account code and vice versa.

Select: **Reports > Useful Information and Downloads > ARBIF_Adj_Template**

*Header on Entry Tab*



Only the orange highlighted boxes need to be completed.

- *Period* – click into field to reveal the dropdown arrow. Click on the drop down to select the period. 201901 = August 2018…. 201912 = July 2019.  Back posting is not permitted. Select either the current or future period. If the posting relates to various periods, you have the option to change it in the Period column.
  Multiple periods would be used if the payment is to be made in the future.
- *Transaction date* – defaults to today's date.
- *Currency* – defaults to GBP. Other options available from dropdown is EUR. If multiple currencies required, overwrite in the Currency column when entering transaction data.
- *Account* – select one of 2 account codes from the dropdown menu options:
  - 8500 – Sundry Debtor Control Acct (non-student)
  - 8510 - Student Debtor Control Acct (student)

This BIF will adjust items in the above balance sheet codes only.

- *Employee No* – enter your 6 digit employee/staff number
- *Name* – will default to your name once your employee number has been entered.



The value in this box should always be **0.00**.

*Transaction Data Entry*



All areas of the BIF highlighted in grey **DO NOT** require input.

- *Project* – enter the project code the transaction relates to. This will be 8 digits, first will be alpha followed by 7 numeric. If the code has been recently requested, it may not have been updated into the BIF template. Please speak with your TAA for further guidance.
- *Customer No/Student ID* – enter either a valid customer number or student number.

- *Amount* – enter the net amount.
- *Transaction Text* – 50 characters are allowed in this field. For an AR Adjustment BIF please include the following information:

  - Name of person receipt is due from.
  - Reason
  - Dates
  - Student/Academic/Visitor Reference (if relevant)
  - Original transaction number for reference

Example: J.Smith/Host/Dec 19/A Jones/5171234

- *Invoice Reference* - 15 characters are allowed in this field. This must be unique for each invoice. The reference should include the original sales invoice number adding "/1".

  Example: Z1234/1 (for period 1), Z1234/2 (for period 2)

- *Transaction Date* – defaults to today's date.
- *Period* – defaults to period entered in the Header. It can be changed to a future period if required. Back posting is not permitted.
- *Currency* – if currencies other than GBP required, overwrite in this column.
- *Sponsor* – coincides with Cat 3. Relates to a sponsorship. It can be self-sponsored (via a school) or sponsored externally. This is project code dependant and will be determined when it is first set up.
- *Voucher Type* – defaults to AR
- *Error* – if there are any errors in the transaction data entry fields of the BIF, the error will appear in this field. These must be addressed before saving the BIF in the Finance folders to avoid rejection and time delays in posting. Common errors within an AR Adjustment BIF include:
  - Incorrect use of codes
  - Formatting issues – if copying & pasting please use paste values. Numbers posted as text will create an error message.
- *Billable* – enter Y or N. Select Y if a revised sales invoice needs to be generated. Once the BIF is posted the revised invoice will be sent to the customer/student.

## To Complete

Forward to Head of School/Function for Approval.

Following approval from HoS/HoF, print the approval and the header & transaction lines from the BIF template. Present to Head of Transactional Services (Darren Francis or to his delegated approver) for Finance approval.

Save the BIF in the appropriate folder for the GL team to process. Give the approved paperwork to the GL team who will match the paperwork with the saved BIF before posting.

## AR BIF Template (AR = Accounts Receivable)

Used by Schools, Functions & Finance to create physical receipts and payments predominantly relating to Students. It is raised to address adding a charge to a student account, clearing invoices issued in error and correcting general mistakes. Examples of when an AR BIF is raised include:

- Adding a fee to a student account for a Field Trip
- Adding an Invoice or Credit Note to a Student account
- Charging accommodation for pre-sessional summer students

You only need to post one side of the transaction. ***The opposite entry will default on the Postback tab depending on the Bif Type selected below.***

*Header on Entry Tab*

| For Multiple periods please overwrite Column N with the correct period value | Please select a Bif Type from the drop down list | | Please the 6 digit employee number | |
|---|---|---|---|---|
| Period: | select Period | Bif Type | PLEASE SELECT... | Employee No. |
| Please Enter the Transaction date | | For Multiple currencies please overwrite Column O with the correct Currency Code | | |
| Date | 23/01/2019 | Currency | GBP | Name: | 0 |

| | |
|---|---|
| Total on this sheet | 0.00 |
| Total including VAT - must equal zero (£0.00) | 0.00 |

Only the orange highlighted boxes need to be completed.

- *Period* – select period (current or future). Back posting is not permitted. If multiple periods are required, overwrite in column **N** when entering transaction data. Multiple periods would be used if the payment is to be made in the future.
- *Date* – defaults to today's date.
- *Bif Type* – select one from the drop down options;
    - Student Accommodation – SA
    - Student Bursary – SB
    - Student Fee Payment – SF
    - Student Hardship – SG
    - Student Invoice – SO
    - Student WriteOff – SJ
    - Sundry WriteOff – AR (University Customer Based)
- *Currency* – defaults to GBP. If multiple currencies required, overwrite in column **O** when entering transaction data.
- *Employee No* – enter your 6 digit employee/staff number
- *Name* – will default to your name once your employee number has been entered.

| | |
|---|---|
| Total on this sheet | 0.00 |
| Total including VAT - must equal zero (£0.00) | 0.00 |

"Total on this sheet" will be the sum of the amounts entered in column **J**.

"Total including VAT" should always be **0.00**.

*Transaction Data Entry*

| Account | Cost C | Project | Cat3 | Cat4 | Cat5 | Co | Tax Co | Amount | Transaction Text | Transaction Date | Due Date | Period | Currency | Student or Customer | Customer Name | Invoice Reference | Error | Billiable? | Rate |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |

Grey highlighted areas **DO NOT** require input. Values in these fields will default depending on data input in other columns. See notes below for further details.

- *Account* – enter the 4 digit numeric code relevant to the cost type.
- *CostC* – this will default once the project code has been entered. If you have requested a new project code and the CostC does not default, contact your TAA.
- *Project* - enter the project code the transaction relates to. This will be 8 digits, first will be alpha followed by 7 numeric. If the code has been recently requested, it may not have been updated into the BIF template. Please contact your TAA for further guidance.
- *Cat 3* – data entry is dependent on data entered in prior fields.  General requirements are;
  - If account code 8510 is used a Sponsor will be required. This can either be 'SELF' if the student is not sponsored or, the sponsors' code (note that the sponsors' code varies in format from one sponsor to another).
  - ResNo (employee number) – 6 digit number.
- *Cat 4* – data entry is dependent on what has been entered in prior fields, including Cat 3. You will required to enter either:
  - Student number (8 digits)
  - Wren Number (7 digits) – this must include a leading 'zero' otherwise the BIF will be rejected.
  - Paycost (2 alpha characters)
- *Cat 5* – Leave blank
- *Co* – defaults depending on the project code entered.
- *Tax Code* – select the tax code by clicking in the field below the column heading to reveal a dropdown menu. (see list of Tax codes and VAT team contact details in Appendix I)
- *Amount* - enter the net amount. The following rules apply:
  - A positive amount entered (black figure on the template) – creates a credit on the student account.
  - A negative amount entered (red figure on the template) – creates a debit or charge to the student account.
- *Transaction Text* - 50 characters are allowed in this field. For an AR BIF please include the following information:
  - Name of person paying or receiving
  - Reason
  - Dates
  - Student/Academic/Visitor Reference (if relevant)

Example: J.Smith/Host/Dec 19/Student: Amy Jones

- *Transaction Date* – defaults to today's date.
- *Due Date* – enter the date the payment/receipt is due.
- *Period* – use current period.
- *Currency* – if currencies other than GBP required, overwrite in this column.
- *Student or Customer Number* – if a student number has been input in Cat 3 enter same number here. If sponsor code used then leave blank.
- *Customer Name* – defaults depending on the number entered in Student or Customer Number.
- *Invoice Reference* – this must be populated and can include Year & Month. For example: 'Inv 2018/Aug'. This reference must be unique for each line however, you are allowed to invoice up to 10 different students using the same invoice number. If you have different customers all requiring a transaction for the same period, example invoice references could be:

| Customer/Invoice Reference | Students/Invoice Reference |
|---|---|
| Aaa/Inv2018-Aug 1 | A/Inv092018 |
| Bbb/Inv2018-Aug 2 | B/Inv092018 |
| Ccc/Inv2018-Aug 3 | C/Inv092018 |
| Ddd/Inv2018-Aug 4 | D/Inv092018…….up to 10 students |

- *Error* – if there are any errors in the transaction data entry fields of the BIF, the error will appear in this field. These must be addressed before saving the BIF in the Finance folders to avoid rejection and time delays in posting. Common errors within an AR BIF include:
    - Period – incorrect period used. Schools/Functions may use the current or future period in the Header.
    - Project Codes – out of date/beyond expiry date.
    - Data formatting – entering numerical values as text. If copying and pasting numbers, always paste special as values into the template.
- *Billable* – enter Y (yes) or N (no). Select Y if a revised sales invoice needs to be generated. Once the BIF is posted the revised invoice will be sent to the customer/student.


*To Complete*

Forward to Head of School/Function for Approval. Copy approval on additional tab.

Save template in Finance BIF folder for TAA's to review. Request access from TAA if required. (see Contact List in Appendix I)

The TAA will seek approval from Head of Transactional Services (Darren Francis) for Finance approval. TAA will save BIF in appropriate folder for GL team to process and give the approved paperwork to the GL team who will match the paperwork with the saved BIF before posting.

## GL BIF Template (GL = General Ledger)

GL BIF is used for;

- making corrections to postings
- transferring income or expenditure within your own School or Function
- Intercompany transfers. Should a Ledger Adjustment Invoice need to be raised to account for VAT within a subsidiary this will be dealt with by a Finance member of staff who is responsible for your School/Function. Further details regarding intercompany cost codes and intercompany postings (Dummy Invoices) are provided in Appendix II.

*Header on Entry Tab*



Only the orange highlighted boxes need to be completed.

- *Currency* – defaults to GBP. Select other currencies using the dropdown option. If multiple currencies required, you have the option to change the currency at the data entry stage by overwriting the currency in column **P.**
- *Period* – select current or future period using the dropdown option. Back posting (posting to periods prior to the current period) is not permitted. If multiple periods required, you have the option to change the period at the data entry stage by overwriting the period in column **O.**
- *Employee No* – enter your 6 digit employee/staff number.
- *Name* – defaults to your name once your employee number has been entered.
- *Date* – defaults to today's date.



The value in "Total including VAT" should always be 0.00.

**Note:** An external transaction is identified as a 'E' in Cat7 and an internal transaction is identified as a 'I' in Cat7. They **DO NOT** represent income and expenditure.

Total of 'E' transactions is the sum of all amounts entered as E in column **Cat7** and must total ZERO.

Total of 'I' transactions is the sum of all amounts entered as I in column **Cat7** and must total ZERO.

*Transaction Data Entry*



Grey highlighted areas **DO NOT** require input. Values in these fields will default depending on data input in other columns. See notes below for further details.

- *Account* – enter the 4 digit numeric code relevant to the cost type.
- *CostC* – this will default once the project code has been entered. If you have requested a new project code and the CostC does not default, speak to your TAA. (see Contact List in Appendix I)
- *Project* - enter the project code the transaction relates to. This will be 8 digits, first will be alpha followed by 7 numeric. If the code has been recently requested, it may not have been updated into the BIF template. Please contact your Technical Accounts Assistant for further guidance.
- *Cat 3* – a non-mandatory field but one where you may be required to enter ResNo (employee number). Input will be determined from the account & project code used and if omitted, an error message will appear in column Q (*Error*)
- *Cat 4* - a non-mandatory field but one where you may be required to enter either
  - Student Number (8 digits)
  - Wren Number (7 digits). If you do not have an original WREN then use the default 8888888. If using an original WREN number it must have a leading 'zero' or the BIF will be rejected.
  - Paycost (2 alpha characters)
- *Cat 5* – leave blank
- *Cat 7* – enter either 'I' or 'E'. Rules governing the use are:
  - All balance sheet account codes (8000 -9999)  must be 'E'
  - Transactions relating to research projects (H* - H followed by 7 numbers) must be 'E'
  - If using account code 1195 and 5999, use 'I'

- *Tax Code* – click on field below column heading to reveal dropdown menu and select the tax code. (see list of Tax codes and VAT team contact details in Appendix I)
- *Amount* - enter the net amount.
  - Debits to be entered as a positive figure
  - Credits to be entered as a negative figure (will appear red on the template)
- *Transaction Text* – 50 characters are allowed in this field and should include names & references. If the transaction relates to a correction, for example, incorrect Project code used, please include the original transaction number in the text. This can be found in either Agresso front or back office.
- *Tax Point Date* - if correcting an existing transaction please enter the original voucher date or month.
- *Voucher Date* – defaults to the transaction date entered in the Header.
- *Period* – defaults to current period but can be overwritten to a future period. Back posting is not permitted.
- *Currency* – defaults to GBP. Can be overwritten with any of the following:

| CNY – Chinese Yen | MYR – Malaysian Ringgit |
|---|---|
| EUR - Euro | NZD – New Zealand Dollar |
| HKD – Hong Kong Dollar | ZAR – South African Rand |

- *Error* - if there are any errors in the transaction data entry fields of the BIF, the error will appear in this field. These must be addressed before saving the BIF in the Finance folders to avoid rejection and time delays in posting. Common errors within a GL BIF include:
  - Missing, incomplete or incorrect data
  - Incorrect use of 'I' & 'E' in Cat 7
  - Total of 'E' & Total of 'I' not equalling zero
  - Data formatting – if copying and pasting numbers, paste as special values into the template.

## To Complete

Forward to Head of School/Function for Approval if transactions include;

- SDA project codes - income coming into an SDA must be posted to a school project code first then transferred into the SDA using a GL BIF.

- Single transaction of value £1000 and above

Copy and paste the approval on an additional tab on the BIF template. Save template on BIF drive for finance TAA's to review and arrange posting. If the BIF relates to an H* project code (Research Project), forward to your Research Accountant for review.

## Payroll BIF Template

This BIF is used for salary related transactions, predominantly account codes 3000 to 3999. Generally raised when correcting coding on payroll transactions.

*Header Entry Tab*

| For Multiple periods please overwrite Column N with the correct period | Please input your 6 digit employee number | Please Enter the Transaction date |
| --- | --- | --- |
| Period:     select period | Employee No. | Date:   23/01/2019 |
| | | **\*\*Please select the posting period\*\*** |
| Total including VAT - must equal zero (0.00)    0.00 | | |

Only the orange highlighted boxes need to be completed.

- *Period* – select current or future period using the dropdown option. Back posting is not permitted. If multiple periods required, you have the option to change the period at the data entry stage by overwriting the period in column **N.**
- *Employee No* – enter your 6 digit employee/staff number.
- *Date* – defaults to today's date.

| Total including VAT - must equal zero (0.00) | 0.00 |
| --- | --- |

The value in this box should always be **0.00**.

*Transaction Data Entry*

| Account | CostC | Project | Cat3 (Resno) | Cat4 (PayCost) | Cat5 (TrentCat) | Co | Cat7 (TrentGrd) | Tax Code | Amount | Transaction Text | Transaction Date | Period | Error |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |

Grey highlighted areas **DO NOT** require input. Values in these fields will default depending on data input in other columns. See notes below for further details.

- *Account* – enter the 4 digit numeric code relevant to the cost type.
- *CostC* – this will default once the project code has been entered. If you have requested a new project code and the CostC does not default, speak to your TAA.
- *Project* - enter the project code the transaction relates to. This will be 8 digits, first will be alpha followed by 7 numeric. If the code has been recently requested, it may not have been updated into the BIF template. Please speak with your Technical Accounts Assistant for further guidance. (see Contact List in Appendix I)
- *Cat 3 (Resno)* – enter 6 digit employee number
- *Cat 4 (PayCost)* – enter 2 alpha as follows:
    - SA – salary
    - NI – national insurance
    - SU – Pension
- *Cat 5 (TrentCat)* – leave blank. If required, TAA's will complete.
- *Cat 7 (TrentGrd)* - leave blank. If required, TAA's will complete.
- *Tax Code* – enter tax code from drop down list. (see Tax Codes in Appendix I for descriptions)
- *Amount* – enter amount. Ensure that it is split appropriately between salary, national insurance & pension.
- *Transaction Text* – enter employee number. Text should also include:
    - Reason for transfer
    - Relevant period

If the transaction relates to an existing salary posting, please include the original transaction number (under column TransNo in Agresso) and the line number (under column # in Agresso).

- *Transaction Date* – defaults to the Transaction date in the Header. This can be overwritten if required.

- *Period* – defaults to current period but can be overwritten to a future period. Back posting is not permitted.
- *Error* - if there are any errors in the transaction data entry fields of the BIF, the error will appear in this field. These must be addressed before saving the BIF in the Finance folders to avoid rejection and time delays in posting. Common errors within a RP BIF include:
    - Missing, incomplete or incorrect data
    - Formatting issues where text is copied and pasted into a numeric field
    - Imbalance of the amounts within each period

<u>*To Complete*</u>

Ensure following field in the Header is **0.00**.

| Total including VAT - must equal zero (0.00) | 0.00 |
| --- | --- |

Forward to Head of School/Function for Approval <u>if</u> transactions include;

- SDA project codes - income coming into an SDA must be posted to a school project code first then transferred into the SDA using a GL BIF.
- Single transaction of value £1000 and above

Save in Finance BIF folder for TAA's to review and post.

**Tax Codes**

**Purchase Tax Codes:**

Purchase requisitions and other payments should be coded with the net amount, VAT and total gross cost as shown on the invoice, and state the appropriate purchase tax code:

**PP**     when 20% VAT is charged on an invoice from a UK supplier

**PZ**     when no VAT is charged on an invoice from a UK supplier

**PE**     when the supplier is based overseas WITHIN the EU

**PO**     when the supplier is based overseas OUTSIDE the EU

**PM**     for expenditure that qualifies for the zero rate medical/veterinary relief

**Sales Tax Codes:**

**ST**     *Standard Rate (20%)*
Sales of goods (including sales to members of staff), Royalties, wine, soft drinks, UK consultancy (regardless of status of recipient) invoicing a limited company for supplies of research. Sales to students EXCEPT where 'closely related' to their education. Short term supplies of accommodation where no associated supply of education is made.

**SF**     *Reduced Rate (5%)*
Sales of fuels for domestic use only (gas, electricity, oil)

**SO**     *Outside the Scope of VAT (Nil)*
Sales of goods/services outside the EU, grant income, donations (where nothing is received in return) and fines.

**SZ**     *Zero Rated (0%)*
Sales of books and printed matter (hard copies only), maps and topographical plans.

**SE**     *European Purchases (0%)*
Sales to business customers in another EU country. We MUST quote the customer's VAT number on the invoice. If no VAT number available treat as a UK supply charge VAT following rules on this card.

**SX**     *Exempt from VAT (Nil)*
Educational supplies (course fees, short courses, summer school, some conference/ workshops) supply of goods and services to students that is 'closely linked' to education, rental income and fund raising events for charities.

# Contact List

| Technical Accounts Assistant - TAA (School/Function) | Extension | Email |
|---|---|---|
| Thomas Collard (HUMS, IoE, LAW, SLL, SPIER) | Please email | t.collard@reading.ac.uk |
| Lana Gabisiani (Arts, Agriculture, CME, ISLI, SAGES, Sciences, SMPCS) | 4972 | l.gabisiani@reading.ac.uk |
| Aimei Liu (Catering Hotels & Conf, Halls, E&F, Sports Park) | 4970 | a.liu@reading.ac.uk |
| Sue Maginn (Central & Student Services) | 4971 | s.maginn@reading.ac.uk |
| Moni Oluwatudimu (HBS, ICMA Centre) | 8033 | m.oluwatudimu@reading.ac.uk |

| VAT Team | x 5441/4476/6811 | VAT@reading.ac.uk |

## Appendix II
**Intercompany BIF's & Invoices**

In the first instance you should consider intercompany charges by invoicing (raise a sales order) the intercompany customer account. This will ensure that VAT is accounted for correctly and avoids having to raise an Intercompany Ledger (Dummy) Invoice.

Intercompany BIF's are permitted between the following company cost codes:

Agresso – Client RU

| University | **RU** |
|---|---|
| Prize funds | **OE** |
| UK subsidiaries | Henley Business Angels – **HA** |
| | Henley Business School – **HC** |
| | Reading Real Estate Foundation – **RR** |
| | Senior Common Room - **SC** |
| | Thames Valley Sciences Park - **SP** |
| Trusts | Beckett – **BF** |
| | Greenlands Trust – **HY** |
| | Hugh Sinclair – **HS** |
| | NIRD – **NI** |
| | RET - **RE** |
| Overseas | Henley Germany – **HD** |
| | Henley South Africa - **HT** |

General Rule: All Inter-company related transactions within a BIF should use Cat 7 "E".

The following is a separate client where company cost codes cannot be used in combination with any of the company cost codes noted above within the same BIF.

Agresso – Client RM

| RUMAL | **RM** |
|---|---|

**Creating a Intercompany Ledger (Dummy) Invoice**

In the first instance, the initiator of the intercompany transaction should be encouraged to raise a sales invoice to charge the subsidiary with the cost rather than try to create the transaction via a BIF. This would eliminate the need to raise an Intercompany/Dummy invoice. The sales invoice provides an auditable document for VAT purposes.

Intercompany Ledger (Dummy) Invoices should be raised by Finance members of staff only. Sequential invoice numbers can be requested from either Credit Control (creditcontrol@reading.ac.uk) or Graham Dickens (g.c.dickens@reading.ac.uk)

They are required to be generated to account for VAT of the different entities (cost codes) within the same client (see client and cost code table above), where a BIF has been created by a School/Function.

Intercompany transfer BIF's are generally created to transfer costs. Examples include;

- Printing Charges
- IT Costs – mobile phone charges
- Catering
- Campus Cards

Transactions where Intercompany Sales Invoices should be raised for Charges:

| Transaction | Cost Codes | Tax Code |
|---|---|---|
| Rent and Property charges to TSVP Ltd | SP | ST |
| Annual Management charge to HBS Ltd | HC | ST |
| Bursaries paid by RREF for University Students | RR | SO |
| Greenlands front of hall recharges | HC | ST |
| Staff printing recharges | HC, RR, SP | ST |
| Finance department recharges | HA, RR, SP | ST |
| Salary Recharges | HC, RR, SP | ST |