SESSION 7.5
Managing License Fees in TUFMAN

First TUFMAN Training Workshop (TTW-1)
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SPC, Noumea, New Caledonia

Presentation outline

- Importance of managing and reconciling fees and payments
- Tools for fee reconciliation
- Checklist for fee reconciliation
- Examples of common problems and their resolution
- Special cases

Importance of managing fees

- Major source of revenue in the region
- Revenue can be in the millions, so important to be able to report correctly on these amounts
- TUFMAN has reports for this, but will only be correct if fees are reconciled and balanced
- Errors can result in big amount differences
    - Can lead to bad advice
    - Fees may be under-collected, or not collected
- Fee reconciliation should be treated with great importance and done regularly and carefully

Tools for fee reconciliation

License summary list:

- Columns:
  - Fee: the license fee due
  - Receipt?: has license been 'linked' to a receipt?

License Summary

Agreement ID	ARP	Vessel name	License number	Gear	Flag	Issue date	Start date	End date	Fee	Receipt?	License status
CHM005	8	FM VESSEL 35327	F12-00326-L	L	FM	14-Sep-12	15-Sep-12	14-Sep-13	$ 10,000.00	Yes	Normal
CHM005	8	FM VESSEL 35328	F12-00327-L	L	FM	14-Sep-12	15-Sep-12	14-Sep-13	$ 10,000.00	Yes	Normal
FMY001	7	FM VESSEL 37	D06-00035-L	L	FM	23-Jun-06	23-Jun-06	14-Jan-07	$ 0.00	No	Normal
FMI002	1	FM VESSEL 38	D10-00036-L	L	FM	07-Sep-10	07-Sep-10	14-Jan-11	$ 0.00	Yes	Normal
FMN001	10	FM VESSEL 43	D09-00041-L	L	FM	13-Jan-09	03-Feb-09	14-Jan-10	$ 0.00	No	Normal

- Use list to search for 'Receipt=No' licenses and follow-up why the license hasn't been linked to a receipt.

Tools for fee reconciliation

Receipts summary list:

- Columns:
  - Balanced column: does the receipt match exactly the amounts linked to the receipt from licenses?
  - Balanced filter – You can filter the receipts shown in the summary list by setting this to No/All and then 'Apply Filter'.

Company			Year From	To	Balanced
					All

Receipt Summary							
Company	Date rec'd	Remittance Ref	Foreign amount	Currency	Local amount	Complete	Balanced
JP Company 34	08-Aug-12	06-0397	$ 7,000.00	USD	$7,000.00	Yes	No
FM Company 15	07-Aug-12	06-0395	$ 50.00	USD	$50.00	Yes	Yes

Tools for fee reconciliation

Receipts summary list (cont'd)

- What does it mean to be balanced or not balanced?
- Example of a balanced receipt
  - Payment 06-0440 for CN Company 6 is for $60,000

CN Company 6	18-Sep-12	06-0440	$ 60,000.00	USD	$60,000.00	Yes	Yes

  - This receipt has been linked to 6 licenses, each identical to the one below (from the license details form), so 6 x $10,000 = $60,000

Applicable Fees:

Currency:	USD	Management Fee (s): $ 0.00
license fee:	$ 10,000.00	
Observer fee:	$ 0.00	
Registration fee:	$ 0.00	

TOTAL FEES DUE: $ 10,000.00

license Number:

license Number: F12-00319-L   **Generate Number**   Certificate issued: ☐

Payments:

Note that currency of payment must match fee currency

Receipt	Pmt type	Amount	CUR	Local amount	Comments
06-0440	License Fee	10000	USD	$10,000.00	
*					
Totals		10000		$10,000.00	

Tools for fee reconciliation

Show linked fees:

- Shows all 'linked payments' for a receipt
- Accessed via button on receipt summary form, and receipt details form

Tools for fee reconciliation

Show linked fees:

Tools for fee reconciliation

Show linked fees:

Reports

- Reports in section 6 of the Licensing Reports

- Become familiar with all of these reports.

- Some of them are complicated and have a lot of information, but once you know them it is much easier to find and fix the errors.

Licensing Reports

1	Agreements
2	Registrations by agreements for a selected date range
3-a	License list: Licenses by agreements for a selected date range
3-b	License list: Licenses by company for a selected date range
3-c	License list: Licenses by company for a selected date range (detailed)
4-a	Current Licenses, by company
4-b	Current Licenses
4-c	Current licenses, by gear and vessel nationality
4-d	Current Licenses - detailed
5-a	Licensing summary: Licenses by company nationality and date range
5-b	Licensing summary: Licenses by vessel nationality and date range
5-c	Licensing summary: Licenses by license type, company nationality and date range
5-d	Licensing summary: Licenses by license type, vessel nationality and date range
5-e	Licensing summary: Number of licenses by flag, gear, and GRT category, by date range
6-a	Receipts: Fees-receipts reconciliation by receipt
6-b	Receipts: List of receipts with no fees assigned
6-c	Receipts: Licenses with unmatched receipt allocation
6-d	Receipts: Annual receipts listing by company
6-e	Receipts: Summary of fees-receipts by agreement
6-f	Receipts: Registrations with unmatched receipt allocation
6-g	Receipts: Summary of fees-receipts by year and currency
7-a	Revenue report(licensing), by year and nationality
7-b	Revenue report(licensing), by year and gear
7-c	Revenue report(licensing), by year, nationality, and gear
7-g	Revenue report by agreement and gear for a selected date range
7-h	Revenue report by agreement, gear and vessel flag for a selected date range

Reports

Report 6a : Fees-receipts reconciliation by receipt

- Lists all receipts for a selected year, and shows licenses and payments linked to that receipt

- All receipts should have a 'difference' of 0

Fees-Receipts Reconciliation by Receipt   For money received during - 2011

Company: CN Company 3

	RECEIPTS			Allocated to						Allocation amounts					Difference Receipt and Fees
Date	Reference	Amount	(Local Amt)	Reference Number	Lic Fee	Obs.	Req	Other	Total Fees	Lic Fee	Obs.	Req	Other	Total Fees	
19/05/2011	384-20110519	33,450	33,450	F11-00091-S	11,000	150	0	0	11,150	11,000	150	0	0	11,150	
		33,450	33,450	F11-00105-S	11,000	150	0	0	11,150	11,000	150	0	0	11,150	
	Receipt totals	33,450												22,300	11,150
24/05/2011	384-20110524	11,150	11,150	F11-00181-S	11,000	150	0	0	11,150	11,000	150	0	0	11,150	
	Receipt totals	11,150												11,150	0
25/05/2011	384-20110525	11,150	11,150	F11-00136-S	11,000	150	0	0	11,150	11,000	150	0	0	11,150	
	Receipt totals	11,150												11,150	0
COMPANY TOTALS		55,750												44,600	11,150

Reports

Report 6b : List of receipts with no fees assigned

- Lists all receipts not linked to any license or other fee
- Should be nothing in this report

Receipts not allocated to any license or other fee

Company:	TW Company 10			
Nationality:	Taiwan			
Date	Reference	Amount	Currency	(Local Amt)
14-Dec-2011	404-20111214	11,150	USD	11,150

Reports

Report 6c : Licenses with unmatched receipt allocation

- Licenses where fees due do not match fees paid
- Usually should be an empty report

Licenses with non-matched fees — For licenses with start date during - 2011

Company: CN Company 3

Agreement: CHF003   ARP No: 1   ARP Start Date: 20-May-2011   ARP End Date: 19-May-2012

License start date	License number	Vessel name	Lic Fee	Obs fee	Other fees	Total Fees	Currency	Assigned from receipts	Difference
20-May-2011	F11-00095-S	CN VESSEL 22764	11,000.00	150.00	0.00	11,150.00	USD	11,000.00	150.00

Applicable Fees:

Currency: USD   Management Fee (s) $ 0.00

license fee: $ 11,000.00

Observer fee: $ 150.00

Registration fee: $ 0.00

TOTAL FEES DUE: $ 11,150.00

license Number:

license Number: F11-00095-S   Generate Number   Certificate issued: ☐

Payments:

Note that currency of payment must match fee currency

Receipt	Pmt type	Amount	CUR	Local amount	Comments
▶ 384-20110525	License Fee	11000	USD	$11,000.00	
✱					

Totals: 11000 $11,000.00

Reports

Report 6d : Annual receipts listing by company

- Doesn't highlight any errors

- Lists receipts by company, for reference

Annual Receipts Listing by Company For YEAR 2011

Company: CN Company 3
Flag: China

DATE	Remitance Ref.	Bank Ref.	Receipt	Bank Fees
19/05/2011	384-20110519	384	$33,450	$0
24/05/2011	384-20110524	384	$11,150	$0
25/05/2011	384-20110525	384	$11,150	$0
			TOTALS $55,750	$0

Reports

Report 6e : Summary of fees/receipts by agreement

- Useful as overall summary of receipts/fees for locating errors

- 'Difference' column should be 0

- Single line for each agreement, summing fees and payments

Summary of Fees-Receipts by Agreement　　　For Agreements active during - 2011

COMPANY	AGR. No	ARP	ARP Dates	#Lic	license FEE S DUE						license FEE S PAID						Difference
					Lic Fee	Obs.	Reg	Other	Total	Cur.	Lic Fee	Obs.	Reg	Other	Total	Cur.	
CN Company 12	FMB002	1	31/01/2010 - 30/01/2011	3	30,000	450	0	0	30,450	USD	30,000	450	0	0	30,450	USD	0
CN Company 3	CHF002	1	20/05/2010 - 19/05/2011	3	30,000	450	0	0	30,450	USD	30,000	450	0	0	30,450	USD	0
CN Company 3	CHF003	1	20/05/2011 - 19/05/2012	5	55,000	750	0	0	55,750	USD	55,000	600	0	0	55,600	USD	-150

Report 6f : Registrations with unmatched receipt allocation

- Same as report 6c, but for registrations

- Not used by almost all countries

Reports

Report 6f : Summary of fees/receipts by year and currency

- Overall summary of receipts/fees by year

- 'Difference' column should be 0

- Single line for each year and currency, summing fees and payments

Summary of Fees-Receipts by Year

For licenses active during - 2011

				licenseFEES DUE				licenseFEES PAID									
#Lic	Lic Fee	Obs.	Reg	VOC	Other	Total	Cur.	Lic Fee	Obs.	Reg	Violations	VOC	Offload	Other	Total	Cur.	Difference
204	2,137,000	30,600	0	0	0	2,167,600	USD	2,126,000	30,150	0	0	0	0	0	2,156,150	USD	-11,450

Checklist for fee reconciliation

Checklist:

- Is Report 6e balanced? (i.e. all the numbers in the difference column 0?)
  - No? : Troubleshoot the error.

- Is there anything in Report 6c?
  - Yes? : Fix any errors and re-run until the report is empty

- Is there anything in Report 6b?
  - Yes? : Fix any errors and re-run until the report is empty

- Are all receipts balanced in report 6a?
  - No? : Troubleshoot the errors

Troubleshooting tips

- Use all reports 6a, 6b, 6c, 6d, 6e together. Usually a problem will show itself in more than one report which will make it easier to fix

- Reconcile regularly. If you reconcile after every batch of licenses are issued then it will be much easier to keep on top of it, while documents are close to hand and things are fresh in people's minds

- Become familiar with the examples since these show 95% of the errors you will encounter

EXAMPLES

1) License fees not linked to a receipt or license not entered

- In this scenario:
  - The receipt has been entered
  - The receipt is not linked to a license fee, or missing a link to a license fee
  - The license may or may not have been entered

- Main methods of Detection:
  - Receipt summary will show as 'Balanced = 'No'
  - There will be no, or missing, linking information on the 'Show Linked Fees' form
  - Licensing reports 6a, 6b, and 6c

Example 1a

- In this example, payment '404-20111214' is for $11,150 with 'balanced = No' on the receipt summary screen.

Receipt Summary

Company	Date rec'd	Remittance Ref	Foreign amount	Currency	Local amount	Complete	Balanced	Comments
TW Company 10	14-Dec-11	404-20111214	$ 11,150.00	USD	$11,150.00	Yes	No	license and obs fee for TW VESSEL 33900

- On the 'show linked fees' form, there is nothing listed. The comments for the receipt show that this receipt is for 'License and Observer fee for TW VESSEL 33900

Remittance Details:

Association/Company: FLG   TW Company 10

Remittance Ref: 404   Confirmed: ☐

Bank Ref: 404   Other Ref: Receipt Date: 14-Dec-2011

Comments: license and obs fee for TW VESSEL 33900

Foreign amount paid: $ 11,150.00   Exchange Rate: 1.000000

Currency: USD

Local amount: $ 11,150.00

Linked Payments:

Linked Payments Summary			Allocated payment details			Fees due				
Type	Reference number	Vessel name	Orig Amount	Currency	Local amount	License	Registration	Observer	Other	Total

Example 1a

- To fix, first look at the license, note that receipt=No

License Summary

	Agreement ID	ARP	Vessel name	License number	Gear	Flag	Issue date	Start date	End date	Fee	Receipt?	License status
▶	FLG001	1	TW VESSEL 33900	F11-00235-L	L	TW	14-Dec-11	26-Dec-11	27-Nov-12	$ 11,000.00	No	Normal
	TWN006	1	TW VESSEL 33900	F10-00235-L	L	TW	29-Jan-10	29-Jan-10	28-Jan-11	$ 10,000.00	Yes	Normal
	TWN005	2	TW VESSEL 33900	F08-00235-L	L	TW	02-Aug-08	05-Aug-08	04-Aug-09	$ 8,000.00	Yes	Normal

- Add license and observer fee payments to license details, linked to the same receipt, '404-20111214'

Payments:

Note that currency of payment must match fee currency

Receipt	Pmt type	Amount	CUR	Local amount	Comments
404	License Fee	11000	USD	$11,000.00	

REM_Ref	recvd_date	amnt	Cur_Code	Ex_Rat	Comments
430	18/12/2012	$ 12,150.00	USD	1	
404	20/12/2011	$ 22,300.00	USD	1	
404	16/12/2011	$ 22,300.00	USD	1	
404-20111214	14/12/2011	$ 11,150.00	USD	1	license and obs fee for TW VESSEL 339

Example 1a

Reconciliation reports showing the error:

- Licensing report 6b (list of receipts with no fees assigned)

Receipts not allocated to any license or other fee

Company: TW Company 10
Nationality: Taiwan

Date	Reference	Amount	Currency	(Local Amt)
14-Dec-2011	404-20111214	11,150	USD	11,150

- Licensing report 6c (Licenses with unmatched receipt allocation)

Company: TW Company 10
Agreement: FLG001 **ARP No:** 1 **ARP Start Date:** 28-Nov-2011 **ARP End Date:** 27-Nov-2012

License start date	License number	Vessel name	Lic Fee	Obs fee	Other fees	Total Fees	Currency	Assigned from receipts	Difference
26-Dec-2011	F11-00235-L	TW VESSEL 33900	11,000.00	150.00	0.00	11,150.00	USD	0.00	11,150.00

Example 1b

- In this example, payment '384-20110519' is for $33,450 with 'balanced = No' on the receipt summary screen.

Receipt Summary

Company	Date rec'd	Remittance Ref	Foreign amount	Currency	Local amount	Complete	Balanced	Comments
▶ CN Company 3	19-May-11	384-20110519	$ 33,450.00	USD	$33,450.00	Yes	No	license and obs

- On the 'show linked fees' form, there are 2 linked licenses. The comments for the receipt show that this receipt is for 'License and Observer fee for CN VESSEL 23382, CN VESSEL 21535, and CN VESSEL 22764, but we can see on the show linked fees form that CN VESSEL 22764 is not listed

Remittance Details:

Association/Company: CHF   CN Company 3

Remittance Ref: 384   Confirmed: ☐

Bank Ref: 384   Other Ref: Receipt Date: 19-May-2011

Comments: license and obs fee for CN VESSEL 23382,CN VESSEL 21535,CN VESSEL 22764

Foreign amount paid: $ 33,450.00   Exchange Rate: 1.000000

Currency: USD

Local amount : $ 33,450.00

Linked Payments:

			Allocated payment details			Fees due				
Linked Payments Summary			Orig Amount	Currency	Local amount	License	Registration	Observer	Other	Total
Type	Reference number	Vessel name								
▶ LIC	F11-00105-S	CN VESSEL 23382	$ 11,150.00	USD	$ 11,150.00	11,000	0	150	0	11,150
LIC	F11-00091-S	CN VESSEL 21535	$ 11,150.00	USD	$ 11,150.00	11,000	0	150	0	11,150

Example 1b

- To fix, we go to the licenses for CN VESSEL 22764 as for example 1a (use the filter for the license summary to list license for this vessel)

Reconciliation reports showing the error:

- Licensing report 6a (Fees –receipts reconciliation by receipt

Fees-Receipts Reconciliation by Receipt — For money received during - 2011

Company: CN Company 3

RECEIPTS				Allocated to						Allocation amounts					Difference Receipt and Fees
Date	Reference	Amount	(Local Amt)	Reference Number	Lic Fee	Obs.	Req	Other	Total Fees	Lic Fee	Obs.	Req	Other	Total Fees	
19/05/2011	384-20110519	33,450	33,450	F11-00091-S	11,000	150	0	0	11,150	11,000	150	0	0	11,150	
		33,450	33,450	F11-00105-S	11,000	150	0	0	11,150	11,000	150	0	0	11,150	
	Receipt totals	33,450												22,300	11,150

- Licensing report 6c (Licenses with unmatched receipt allocation)

Licenses with non-matched fees — For licenses with start date during - 2011

Company: CN Company 3

Agreement: CHF003   ARP No: 1   ARP Start Date: 20-May-2011   ARP End Date: 19-May-2012

License start date	License number	Vessel name	Lic Fee	Obs fee	Other fees	Total Fees	Currency	Assigned from receipts	Difference
20-May-2011	F11-00095-S	CN VESSEL 22764	11,000.00	150.00	0.00	11,150.00	USD	0.00	11,150.00

EXAMPLES

2) Incomplete or wrong license payment information

- In this scenario:
  - The receipt has been entered
  - The receipt is linked to a license fee but is wrong or incomplete
- Main methods of Detection:
  - Receipt summary will show as 'Balanced = 'No'
  - There will be no, or missing, linking information on the 'Show Linked Fees' form
  - Licensing reports 6a, 6b, and 6c

Example 2a

- In this example, payment '362-20101126' is for $10,150 with 'balanced = No' on the receipt summary screen.

Receipt Summary

Company	Date rec'd	Remittance Ref	Foreign amount	Currency	Local amount	Complete	Balanced	Comments
▶ JP Company 25	26-Nov-10	362-20101126	$ 10,150.00	USD	$10,150.00	Yes	No	

- On the 'show linked fees' form, there is a linked payment for JP VESSEL 33524, with 'balanced = No'.

Linked Payments:

		Linked Payments Summary		Allocated payment details			Fees due					
	Type	Reference number	Vessel name	Orig Amount	Currency	Local amount	License	Registration	Observer	Other	Total	Balanced
▶	LIC	F10-00208-L	JP VESSEL 33524	$ 10,000.00	USD	$ 10,000.00	10,000	0	150	0	10,150	No

- On the license details form:

Applicable Fees:

Currency:	USD
license fee:	$ 10,000.00
Observer fee:	$ 150.00
Registration fee:	$ 0.00
Management Fee (s)	$ 0.00

TOTAL FEES DUE: **$ 10,150.00**

license Number:

license Number: F10-00208-L   **Generate Number**   Certificate issued: ☐

Payments:

Note that currency of payment must match fee currency

	Receipt	Pmt type	Amount	CUR	Local amount	Comments
▶	362-20101126	License Fee	10000	USD	$10,000.00	
✱						

Example 2a

- To fix, add a new payment, linked to receipt 362-20101126, for $150 for the observer fee

Payments:	Receipt	Pmt type	Amount	CUR	Local amount	Comments
Note that currency of payment must	362-20101126	License Fee	10000	USD	$10,000.00	
	362-20101126	Observer Fee	150	USD	$150.00	

Reconciliation reports showing the error:

- Licensing report 6a (Fees –receipts reconciliation by receipt

26/11/2010	362-20101126	10,150	10,150	F10-00208-L		10,000	150	0	0	10,150	10,000	0	0	0	10,000
	Receipt totals	10,150												10,000	150

- Licensing report 6c (Licenses with unmatched receipt allocation)

Licenses with non-matched fees   For licenses with start date during - 2010

Company: JP Company 25

Agreement: FMO003   ARP No: 1   ARP Start Date: 09-Nov-2010   ARP End Date: 08-Nov-2011

License start date	License number	Vessel name	Lic Fee	Obs fee	Other fees	Total Fees	Currency	Assigned from receipts	Difference
29-Nov-2010	F10-00208-L	JP VESSEL 33524	10,000.00	150.00	0.00	10,150.00	USD	10,000.00	150.00

3) Wrong receipt linked to a license fee

In this situation, the license payment has been entered but was linked to the wrong receipt. A typical scenario is:

– There is a receipt, unbalanced, that has an extra license allocated to it
– There is a second receipt, unbalanced, with 1 fewer license assigned to it

Example 3a

- In this example, payment '308-20091125' is for $9,150 with 'balanced = No' on the receipt summary screen, payment '308-20091126' is for $27,450 and is also unbalanced:

| Receipt Summary | | | | | | | | | |
Company	Date rec'd	Remittance Ref	Foreign amount	Currency	Local amount	Complete	Balanced	Comments
▶ TW Company 80	26-Nov-09	308-20091126	$ 27,450.00	USD	$27,450.00	Yes	No	
TW Company 80	25-Nov-09	308-20091125	$ 9,150.00	USD	$9,150.00	Yes	No	

- Show linked fees for 308-20091125 shows no linked payments:

Linked Payments:										
Linked Payments Summary			Allocated payment details			Fees due				
Type	Reference number	Vessel name	Orig Amount	Currency	Local amount	License	Registration	Observer	Other	Total	Balanced

Example 3a

- Show linked fees form for 308-20091126 shows 4 linked licenses, totalling $36,600, while the payment is for $24,450. Payment is only for 3 licenses but 4 have been allocated.

Linked Payments:

			Allocated payment details			Fees due				
	Linked Payments Summary		Orig Amount	Currency	Local amount	License	Registration	Observer	Other	Total
Type	Reference number	Vessel name								
LIC	F09-00229-L	TW VESSEL 33802	$9,150.00	USD	$9,150.00	9,000	0	150	0	9,150
LIC	F09-00303-L	TW VESSEL 34908	$9,150.00	USD	$9,150.00	9,000	0	150	0	9,150
LIC	F09-00309-L	TW VESSEL 35048	$9,150.00	USD	$9,150.00	9,000	0	150	0	9,150
LIC	F09-00302-L	TW VESSEL 34845	$9,150.00	USD	$9,150.00	9,000	0	150	0	9,150

- Rresearch (and hopefully in the comments of the receipt) shows 308-20091125 is for TW VESSEL 33802, but has been linked to receipt 308-20091126. To fix we change the linked payment reference for the license of TW VESSEL 33802 from 308-20091126 to 308-20091125:

Payments:

Note that currency of payment must match fee currency

Receipt	Pmt type	Amount	CUR	Local amount	Comments
308-20091126	License Fee	9000	USD	$9,000.00	

REM_Ref	recvd_date	amnt	Cur_Code	Ex_Rat	Comments
308-20091126	26/11/2009	$ 27,450.00	USD	1	
308-20091125	25/11/2009	$ 9,150.00	USD	1	

Example 3a

Reconciliation reports showing the error:

- Licensing report 6a (Fees –receipts reconciliation by receipt

25/11/2009	308-20091125	9,150	9,150							0	0	0	0	0	
	Receipt totals	9,150												0	9,150
26/11/2009	308-20091126	27,450	27,450	F09-00229-L	9,000	150	0	0	9,150	9,000	150	0	0	9,150	
		27,450	27,450	F09-00302-L	9,000	150	0	0	9,150	9,000	150	0	0	9,150	
		27,450	27,450	F09-00303-L	9,000	150	0	0	9,150	9,000	150	0	0	9,150	
		27,450	27,450	F09-00309-L	9,000	150	0	0	9,150	9,000	150	0	0	9,150	
	Receipt totals	27,450												36,600	-9,150

- Licensing report 6b (List of receipts with no fees assigned) – may not always show on this report though

Company:	TW Company 80			
Nationality:	Taiwan			
Date	Reference	Amount	Currency	(Local Amt)
25-Nov-2009	308-20091125	9,150	USD	9,150

Example 4

Payment not for the correct amount

- Fishing company has sent the wrong amount
- E.g. $20 less because foreign bank had deducted $20 fee before sending the money.
  - License fees due = $8,150
  - Company goes to foreign bank with $8,150
  - Bank deducts $20, only $8,130 sent
  - $8,130 arrives to your local bank

Receipt Summary

Company	Date rec'd	Remittance Ref	Foreign amount	Currency	Local amount	Complete	Balanced
PH Company 57	27-Dec-08	292-20081227	$ 8,130.00	USD	$8,130.00	Yes	No

Example 4

- 'Show linked fees'

Example 4

How to fix? There are 4 choices:

- Follow up with the company to get the missing amount. This might be worth it for large amounts but for $20 or so is probably not worth the effort

- Leave as is with unbalanced fees in TUFMAN – not advised

- Raise the amount of the receipt in TUFMAN, in this case change the receipt amount from $8,130 to $8,150, so that it matches

- Lower the amount of the license fee in TUFMAN, in this case lower the total fees from $8,150 to $8,130 to match the receipt. This is perhaps the best solution for small amounts, since it reflects the amount of money actually received and makes the fees balance in TUFMAN.

Which solution you choose is up to your country, but perhaps best to check with management before choosing the method.

Special cases

- Partial payments / multiple installments
  - Fees paid for by multiple intsallments
  - E.g. Pays 50% of fee when license issued, pays another 50% a few months later
- To enter into TUFMAN
  - Enter the receipt for payment 1, e.g $6,150 for a $12,000 license fee and $150 observer fee
  - Enter the license, with the total fees for $12,150
  - Enter the license 'linked payment', for $6,150 linked to the first receipt.

Special cases - instalments

- Note that at this stage you will have an 'unbalanced' license:

Applicable Fees:

| Currency: | USD | | Offload Fees | $ 0.00 |
| license fee: | $ 12,000.00 | | | |

TOTAL FEES DUE: **$ 12,150.00**

license Number:

license Number: D06-00096-S   Generate Number   Certificate issued: ☐

Payments:

Note that currency of payment must match fee currency

	Receipt	Pmt type	Amount	CUR	Local amount	Comments
🖉	208	License Fee	6000	USD	$6,000.00	1st installment
	208	Observer Fee	150	USD	$150.00	
✳						
		Totals	6150		$6,150.00	

Licenses with non-matched fees   For licenses with start date during - 2006

Company: FM Company 16

Agreement: FMF001   ARP No: 8   ARP Start Date: 15-Jan-2006   ARP End Date: 14-Jan-2007

License start date	License number	Vessel name	Lic Fee	Obs fee	Other fees	Total Fees	Currency	Assigned from receipts	Difference
15-Jan-2006	D06-00096-S	FM VESSEL 22772	12,000.00	150.00	0.00	12,150.00	USD	6,150.00	6,000.00

Special cases - instalments

When the second instalment is paid:

- Enter the second receipt, for $6,000

- Edit the license, and add another linked payment for $6,000, linked to the second instalment.

- Everything will now balance.

Payments:	Receipt	Pmt type	Amount	CUR	Local amount	Comments
Note that currency of payment must match fee currency	208	License Fee	6000	USD	$6,000.00	1st installment
	208	Observer Fee	150	USD	$150.00	
	1021	License Fee	6000	USD	$6,000.00	2nd instalment
		Totals	12150		$12,150.00	

Special Cases

Fines and 'Other' payments

- Some fines, e.g. Those not directly linked to a license, may not be directly supported in TUFMAN

- TUFMAN supports:
  - License fee
  - Observer fee
  - Registration fee
  - Activation fee
  - Goods and services fee
  - Extra vessel fee
  - Value of catch fee
  - Access fee

- Need to be enabled in the 'License profile' to be visible on the license details form

Fines and 'other' payments

- For other fees and payments, can be entered into 'other fee'

- E.g. a vessel has had 2 violations, one for $5,000 and another for $1,000. These would be entered into the license details:

- Add all 'other fees' and total them into the other fees box ($5,000+$1,000=$6,000)

- Enter a payment for each of the other fees, with 'pmt type' as 'other' if the payment type is not listed.

End