Sécrétariat of the pacific community Sécrétariat général de la communauté du pacifique

SESSION 7.5 Managing License Fees in TUFMAN

First TUFMAN Training Workshop (TTW-1) 3-7 December 2012 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



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.



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	То	Balanced All			
Receipt Summary							
Company	Date rec'd	Remittance Ref	Foreign amount	Currency	Local amount	Complete	Balan
JP Company 34	08-Aug-12	06-0397	\$ 7,000.00	USD	\$7,000.00	Yes	No
EM Company 15	07-400-12	06-0395	\$ 50.00	USD	\$50.00	Yes	Yes



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

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►	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 I	ees: Currency	r: USD 🖵	Management Fee	(s) \$ 0.00								
	license fee	e: \$10,000.00										
	Observer fee	e: \$ 0.00										
	Registration fee	e: \$ 0.00										
	TOTAL FEES DUE: \$10,000.00											
license Num	ber:	license Number: F12	-00319-L	Generate	Number	Certificate issued:	Г					
Payments:	Receipt	Pmt type	Amount C	UR Local amount	Comments							
Note that	• 06-0440	🖌 License Fee 🖉	10000 L	JSD \$10,000.00								
payment must	*	• •										
match fee currency												



Show linked fees:

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

	Receipt Summary								
	Company	Date rec'd	Remittance Ref	Foreign amount	Currency	Local amount	Complete	Balanced	Comments
۲	KR Company 53	27-Dec-12	431	\$ 24,300.00	USD	\$24,300.00	Yes	Yes	
	TW Company 10	18-Dec-12	430	\$ 12,150.00	USD	\$12,150.00	Yes	Yes	
	TW Company 80	13-Dec-12	411	\$ 12,150.00	USD	\$12,150.00	Yes	Yes	
	TW Company 80	08-Dec-12	411	\$ 12,150.00	USD	\$12,150.00	Yes	Yes	
	TW Company 70	17-Nov-12	429	\$ 72,900.00	USD	\$72,900.00	Yes	Yes	
	CN Company 6	14-Nov-12	398	\$ 12,150.00	USD	\$12,150.00	Yes	Yes	
	CN Company 6	25-Oct-12	398	\$ 12,150.00	USD	\$12,150.00	Yes	Yes	
	CN Company 6	06-Oct-12	398	\$ 12,150.00	USD	\$12,150.00	Yes	Yes	
	CN Company 6	29-Sep-12	398	\$ 36,450.00	USD	\$36,450.00	Yes	Yes	
	CN Company 6	14-Sep-12	398	\$ 72,900.00	USD	\$72,900.00	Yes	Yes	
	FM Company 15	03-Aug-12	422	\$ 24,300.00	USD	\$24,300.00	Yes	Yes	
	CN Company 6	01-Aug-12	398	\$ 24,300.00	USD	\$24,300.00	Yes	Yes	
	TW Company 67	24-Jul-12	417	\$60,750.00	USD	\$60,750.00	Yes	Yes	
	JP Company 25	21-Apr-12	403	\$ 12,150.00	USD	\$12,150.00	Yes	Yes	
	TW Company 80	29-Mar-12	411	\$ 24,300.00	USD	\$24,300.00	Yes	Yes	
	TW Company 80	06-Mar-12	411	\$ 12,150.00	USD	\$12,150.00	Yes	Yes	
	PG Company 74	03-Mar-12	413	\$ 12,150.00	USD	\$12,150.00	Yes	Yes	
	TW Company 80	28-Feb-12	411	\$ 12,150.00	USD	\$12,150.00	Yes	Yes	
	TW Company 80	20-Jan-12	411	\$ 12,150.00	USD	\$12,150.00	Yes	Yes	
	FM Company 33	17-Jan-12	410	\$ 12,150.00	USD	\$12,150.00	Yes	Yes	
	JP Company 34	16-Jan-12	363	\$ 11,150.00	USD	\$11,150.00	Yes	Yes	
	FM Company 24	12-Jan-12	409	\$ 12,150.00	USD	\$12,150.00	Yes	Yes	
	JP Company 25	05-Jan-12	403	\$ 12,150.00	USD	\$12,150.00	Yes	Yes	
	FM Company 16	03-Jan-12	407	\$ 24,300.00	USD	\$24,300.00	Yes	Yes	
	KR Company 53	28-Dec-11	406	\$ 278,750.00	USD	\$278,750.00	Yes	Yes	
	TW Company 40	20-Dec-11	388	\$ 33,450.00	USD	\$33,450.00	Yes	Yes	
	TW Company 10	20-Dec-11	404	\$ 22,300.00	USD	\$22,300.00	Yes	Yes	
	TW Company 10	16-Dec-11	404	\$ 22,300.00	USD	\$22,300.00	Yes	Yes	
	TW Company 10	14-Dec-11	404	\$ 11,150.00	USD	\$11,150.00	Yes	Yes	
Г	elete Receipt Show Linked Fees								New Receipt Edit Re



Show linked fees:

Remittance Details:						
Association/Company:	KRT KR Compar	y 53				
Remittance Ref:	431	Confirmed:	Г			
Bank Ref:	431	Other Ref:				
Receipt Date:	27-Dec-2012					
Comments:						
Remittance Amounts:						
	l otal amount paid:	\$ 24,300.00	Amount of cheque or TT pa	id, in the original currency of th	ne payment	
	Currency:	USD 🖵				
	Exchange Rate:	1.000000	Exchange rate of TT or fore verified against exchange r	eign payment, or 1.0 if paid in le ate written on the bank advice	ocal currency.	Must be
	Local amount :		Amount of navment in local	currency before bank fees are	deducted	
		• 2 1,000.00				
В	ank Fees deducted:	\$ 0.00	Bank fees deducted from pa	ayment when credited to accou	Int	
Amount credite	ed to bank account:	\$ 24,300.00	Final amount credited to fis	heries account after bank fees	were deducte	d I
		• - // //-				
Incomp	lete amount details:		Check this box if you do no the exchange rate. These o	t have the local currency amou details will need to be left blank	nt of the paym and filled in la	ent and ter
Record Entered By SYSTEM	4 Entry D	ate: 15-Nov-2012	3:38 PM	Show linked fees	Cancel	Close For



Show linked fees:

Remittance Details:	
Association/Company: CHM CN Company 6	
Remittance Ref: 06-0440 Confirmed:	
Bank Ref: CR-103134 Other Ref: Check No. 1144 Receipt Date: 18-Sep-2012	
Comments:	
Foreign amount paid: \$60,000.00 Exchange Rate: 1.000000	
Currency: USD 🗨	
Local amount : \$60,000.00	

Linked Payments:

	Linke	ed Payments Sum	mary	Allocated	l payme	nt details		Fe				
	Туре	Reference number	Vessel name	Orig Amount	Cu <mark>rrency</mark>	Local amount	License	Registration	Observer	Other	Total	Balanced
►	LIC	F12-00319-L	FM VESSEL 35226	\$ 10,000.00	USD	\$ 10,000.00	10,000	0	0	0	10,000	Yes
	LIC	F12-00318-L	FM VESSEL 35225	\$ 10,000.00	USD	\$ 10,000.00	10,000	0	0	0	10,000	Yes
	LIC	F12-00064-L	FM VESSEL 8433	\$ 10,000.00	USD	\$ 10,000.00	10,000	0	0	0	10,000	Yes
	LIC	F12-00327-L	FM VESSEL 35328	\$ 10,000.00	USD	\$ 10,000.00	10,000	0	0	0	10,000	Yes
	LIC	F12-00326-L	FM VESSEL 35327	\$ 10,000.00	USD	\$ 10,000.00	10,000	0	0	0	10,000	Yes
	LIC	F12-00203-L	FM VESSEL 33448	\$ 10,000.00	USD	\$ 10,000.00	10,000	0	0	0	10,000	Yes

- 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.

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

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

Company: CN Company 3

For money received during - 2011

		RECE	IPTS		Allocated to						Allocation amounts					Difference Receipt and
	Date	Reference	Amount	(Local Amt)	Reference Number	Lic Fee	Obs.	Req	Other	Total Fees	LicFee	Obs.	Req	Othe	r Total Fees	Fees
ľ	19/05/2011	384-20110519	33,45	0 33,450	F11-00091-S	11,000	150	0	0	11,150	11,000	150)	0	0 11,150	
			33,45	0 33,450	F11-00105-S	11,000	150	0	0	11,150	11,000	150)	0	0 11,150	
	F	Receipt totals	33,45	0											22,300	11,150
	24/05/2011	384-20110524	11,15	0 11,150	F11-00181-S	11,000	150	0	0	11,150	11,000	150)	0	0 11,150	
	F	Receipt totals	11,15	0											11,150	0
	25/05/2011	384-20110525	11,15	0 11,150	F11-00138-S	11,000	150	0	0	11,150	11,000	150)	0	0 11,150	
	F	Receipt totals	11,15	0											11,150	0
	COMP	ANY TOTALS	55,75	0											44,600	11,150

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							

Report 6c : Licenses with unmatched receipt allocation

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

License	s with non-	matched fees		For licenses with s	tart date d	luring - 2011				
Company:	CN Company 3									
Agreement	t CHF003	ARPNo:1 A	RP Start Date: 20-Ma	ay-2011 ARP End D	ate: 19-M	ay-2012			Assigned	
License start	t date License nu	mber Vessel name		Lic Fee	Obs fee	Other fees	Total Fees	Currency	from receipts	Difference
20-May-201	1 F11-00095-S	CN VESSEL 2	2764	11,000.00	150.00	0.00	11,150.00	USD	11,000.00	150.00
	. 1									
	Applicable F	ees: Currency	USD 🖵	Management	Fee (s)	\$ 0.00				
		license fee	\$ 11,000.00							
		Observer fee	: \$ 150.00							
		Registration fee	\$ 0.00		_					
				TOTAL FEE	6 DUE:	\$ 11,150.00				
	license Num	ber:	icense Number:	F11-00095-S		Generate N	lumber	Certifica	ite issued: 🗖	
	Payments:	Receipt	Pmt type	Amount	CUR	Local amount	Comments			
	Note that	384-20110525	 License Fee 	11000	USD	\$11,000.00				
	currency of	*	•	v						
	match fee currency									
			Тс	otals 11000	_	\$11,000.00				

Report 6d : Annual receipts listing by company

- Doesn't highlight any errors
- Lists receipts by company, for reference

Annual Receip	ts Listing by Company	For YEAR	2011		
Company: CN Compan Flag: China	у 3				
DATE	Remiitance 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

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-Recei	pts by /	Agre	ement For	Agree	ments acti	ve during	- 2011									
						lic	ense FEE	S DUE					licen	se FEE S F	PAID	
COMPANY	AGR. No	ARP	ARP Dates	#Lic	Lic Fee	Obs.	Reg	Other	Total	Cur.	Lic Fee	Obs.	Reg	Other	Total Cur.	Difference
CN Company 12	FMB002	1	31/01/2010 - 30/01/2011	8	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

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

Su	mmary	of Fee	s-Rec	eipts b	y Year				F	or licens	es activ	e during - 2	2011				
	license FEE S DUE							_			lice	enseFEES P	AID				
#Lic	LicFee	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 De	etails:								
Association/Company:	FLG TW Company 10								
Remittance Ref:	404	Confirmed:	-						
Bank Ref:	404 Other	Ref:		Receipt D	ate: 14-Dec-2	D11			
Comments:	license and obs fee for TW VE	ESSEL 33900							
F	Foreign amount paid:	\$ 11,150.00	Exc	hange Rate:	1.000000				
	Currency:	USD 🖵		(
	Local amount :	\$ 11,150.00							
Linked Payments:									
Linked Payments Summar	ry	Allocated	l paymer	nt details	Fe	es 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

Co	ompany Agreement ARP		V	Curi Curi	ear From To		Gear Ve	ownership	Fla	g	•			
	License Sum	nary												
	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:		Receipt		Pmt type			Amo	unt	CUR		Lo	al amount	Commer	nts	
Note that		404	T	License Fee		-		11000	USD)		\$11,000.00			
currency of	►		T			•									
match fee		REM_Ref		recvd_date	amr	nt		Cur_Code	2	Ex	Rat	Comments			
currency		430		18/12/2012	\$1	2,15	0.00	USD		1					
		404		20/12/2011	\$2	2,30	0.00	USD		1					
		404		16/12/2011	\$2	2,30	0.00	USD		1					
		404-20111214		14/12/2011	\$1	1,15	0.00	USD		1		license and o	bs fee fo	r TW VES	SSEL 339
					100	10			1				1		

Example 1a



Reconciliation reports showing the error:

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

Receip	ts not allocat	ed to any lic	ense or ot	her fee
Company: Nationality:	TW Company 10 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 F	LG001	ARP No: 1	ARP Start Date:	28-Nov-2011	ARP End Date	27-Nov-2012	2			Assigned	
License start da	te License nur	mber Vessel nar	me	Lic	cFee Ob	sfee Ot	ther fæs	Total Fæs	Currency	from receipts	Difference
26-Dec-2011	F11-00235-L	TW VESSE	EL 33900	11,0	00.00 1	50.00	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 D	etails:									
	A	ssociation/Company:	CHF CN Company 3									
		Remittance Ref:	384	Confirmed:	Г							
		Bank Ref:	384 Othe	r Ref:		Receipt D	ate: 19-May-20)11				
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												
Link	ed I	Payments:										
I	Linke	ed Payments Summa	ry	Allocate	d payme	nt details		Fe	ees due			
1	Туре	Reference number	Vessel name	Orig Amount	Currency	Local amount	License	Registration	Observer	Other	Total	
	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 R	econci	liation by	Receipt		For mo	ney rece	ived dur	ing - 2011	I					
Company	Company: CN Company 3 RECEIPTS Allocated to											cation a	mounts		Difference Receipt and
Date	Reference	Amount	(Local Amt)	Reference Number	Lic Fee	Obs.	Req	Other	Total Fees	Lic Fee	Obs.	Req	Other	Total Fees	Fees
19/05/2011	384-20110519	33,45	0 33,450	F11-00091-S	11,000	150	0	0	11,150	11,000	150	0		11,150	
		33,45	0 33,450	F11-00105-S	11,000	150	0	0	11,150	11,000	150	0		11,150	
R	eceipt totals	33,45	0											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 Assigned Other fees License start date License number Vessel name Lic Fee Obs fee Total Fees Currency from receipts Difference F11-00095-S CN VESSEL 22764 11.000.00 150.00 0.00 20-May-2011 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 \$ 10,000.00 10.000 0 10,150 F10-00208-L USD \$ 10,000.00 0 150 JP VESSEL 33524 No LIC

On the license details form:

Applicable F	ees: Currenc	y: USD 🖵		Management F	ee (s)	\$ 0.00				
	license fe	e: \$10,000.00								
	Observer fe	e: \$150.00								
	Registration fe	e: \$ 0.00								
TOTAL FEES DUE: \$10,150.00										
license Num	ber:	license Number:	F10-	-00208-L		Generate	lumber	Certificate issued: 🗆		
license Num Payments:	ber: Receipt	license Number: Pmt type	F10-	-00208-L Amount	CUR	Generate I	Comments	Certificate issued: 🗖		
ficense Num Payments: Note that	ber: Receipt ▶ 362-20101126	license Number: Pmt type ↓License Fee	F10-	-00208-L Amount 10000	CUR	Generate I Local amount \$10,000.00	Comments	Certificate issued: Г		
Ficense Num	Receipt 362-20101126	Pmt type	F10-	-00208-L Amount 10000	CUR USD	Generate Local amount \$10,000.00	Comments	Certificate issued: Г		

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	362-20101126	👻 License Fee 🔍	10000	USD	\$10,000.00	
currency of	362-20101126	👻 Observer Fee 🔍	150	USD	\$150.00	

Reconciliation reports showing the error:

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

28/11/2010 382-20101128	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 wi	ith start date du	ring - 2010				
Company: JP Company 25							
Agreement: FMO003 ARP No: 1 ARP Start Date:	09-Nov-2010 ARP En	d Date: 08-Nov	v-2011			Assigned	
License start date License number Vessel name	Lic Fee	Obs fee	Other fees	Total Fees	Currency	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

EXAMPLES



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:

L	inked Payments:			
Γ	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.

LIN	keu P	ayments:									
	Linke	d Payments Summa	ry	Allocate	d payme	nt details		Fe	ees due		
	Туре	Reference number	Vessel name	Orig Amount	Currency	Local amount	License	Registration	Observer	Other	Total
►	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:		Receipt		Pmt type	Amo	ount	CUR	L	ocal amount	Comments
Note that	►	308-20091126	T	License Fee	-	9000	USD		\$9,000.00	
currency of		REM_Ref		recvd_date	amnt	Cur_Code	2	Ex_R	at Comments	
payment must match fee	*	308-20091126		26/11/2009	\$ 27,450.00	USD		1		
currency		308-20091125		25/11/2009	\$9,150.00	USD		1		
		000 00004440		4014410000	A 0 450 00	Luco				

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	Ī

Example 4



• 'Show linked fees'

Remittance D	etails:
Association/Company:	PHF PH Company 57
Remittance Ref:	292-20081227 Confirmed:
Bank Ref:	292 Other Ref: Receipt Date: 27-Dec-2008
Comments:	
	Foreign amount paid: \$8,130.00 Exchange Rate: 1.000000
	Currency: USD 🗨
	Local amount : \$8,130.00

Linked Payments:

Linked Payments Summary			Allocate	d payme	nt details	Fees due					
Туре	Reference number	Vessel name	Orig Amount	Currency	Local amount	License	Registration	Observer	Other	Total	Balanced
LIC	F08-00090-S	PH VESSEL 21436	\$ 8,150.00	USD	\$8,150.00	8,000	0	150	0	8,150	Yes

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



Applicable F	ees: Currenc	y: USD 🖵	Offload	Fees	\$ 0.00					
	license fe	e: \$12,000.00								
			TOTAL FEES	DUE:	\$ 12,150.00					
license Num	license Number: D06-00096-S Generate Number Certificate issued:									
Payments:	Receipt	Pmt type	Amount	CUR	Local amount	Comments				
Note that	2 08	🖵 License Fee 📃	6000	USD	\$6,000.00	1st installment				
currency of	208	 Observer Fee 	150	USD	\$150.00					
match fee	*	•								
currency										
		Totals	6150		\$6,150.00					

Licenses with non-match	ed fees	For licenses w	ith start date du	ıring - 2006						
Company: FM Company 16										
Agreement: FMF001 ARP No:			Assigned							
License start date License number	Vessel name	Lic Fee	Obs fee	Other fees	Total Fees	Currency	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	208	-	License Fee	-	6000	USD	\$6,000.00	1st installment
currency of	208	-	Observer Fee	-	150	USD	\$150.00	
payment must match fee	1021	-	License Fee		6000	USD	\$6,000.00	2nd instalment
currency		-]	-				
				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:

ees:	Currency: license fee:	USD 🖵 \$ 7,000.00		Othe	fees	\$ 6,000.00				
TOTAL FEES DUE: \$13,150.00										
ber:	lic	cense Number:	D07	-00002-L		Generate N	lumber	Certificate issued: 「		
Receip	ot	Pmt type		Amount	CUR	Local amount	Comments			
247		License Fee		7000	USD	\$7,000.00				
247	-	Observer Fee	-	150	USD	\$150.00				
344		Other fees	-	5000	USD	\$5,000.00	Violation fee 1			
. /2 409		Other fees	-	1000	USD	\$1,000.00	Violation fee 2			
*	-	e								
			Totals	13150		\$13,150.00				
	ber: Receip 247 247 344 \$ 409 *	Receipt Icense 247 247 344 %	Currency: USD license fee: \$ 7,000.00 ber: license fee: Receipt Pmt type 247 License Fee 247 License Fee 344 Other fees # USD	Currency: USD 、 license fee: \$7,000.00 ber: license fee: \$7,000.00 ber: license Number: D07 Receipt Pmt type 247 License Fee 247 License Fee 344 Observer Fee 344 Other fees 409 Uther fees Totals	Currency: USD Other license fee: \$ 7,000.00 Dor-Dono2-L Der: Dor-Ono2-L Receipt Pmt type Amount 247 License Fee 7000 247 Observer Fee 150 344 Other fees 5000 344 Other fees 1000 409 Other fees 1000 X Other fees 1000 X Item fees 13150	Currency: USD Other fees license fee: \$ 7,000.00 TOTAL FEES DUE: Der: Icense Number: D07-00002-L Receipt Pmt type Amount CUR 247 License Fee 7000 USD 247 Observer Fee 150 USD 344 Other fees 5000 USD 344 Other fees 1000 USD # Image: Construction of the fees 1000 USD # Image: Construction of the fees 13150 Image: Construction of the fees	Gees: Currency: USD Other fees \$ 6,000.00 license fee: \$ 7,000.00 TOTAL FEES DUE: \$ 13,150.00 ber: license Number: D07-00002-L Generate Not current of the set	Receipt Pmt type Amount CUR Local amount Comments 247 License Fee 7000 USD \$13,150.00 2477 License Fee 7000 USD \$7,000.00 2477 Observer Fee 150 USD \$150.00 344 Other fees 5000 USD \$5,000.00 344 Other fees 5000 USD \$150.00 344 Other fees 1000 USD \$11,000.00 344 Other fees 1000 USD \$1,000.00 344 Other fees 1000 USD \$1,000.00 Yolge Totals 13150 \$13,150.00		

- 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.

