

Appendix 1 – Approvals for Changes to Natural Accounts or Associated Reporting Hierarchies

Use the table below to identify all impacts of the proposed change, and seek approval from all relevant approvers

Impact of change	Approval required from:			
	Senior Finance Manager, Group Financial Reporting and Fixed Assets	Director Financial Control & Treasury	Director Planning & Performance (or nominated delegate)	Other approver
Change to Natural Account name only	Yes	No	No	Approval by manager who owns either system interface or manual journal procedure that impacts this account
Change to Natural Account name <i>and</i> business purpose	Yes	Yes	No	Approval by manager who owns either system interface or manual journal procedure that impacts this account
New Natural Account	Yes	Yes	No	Approval by manager who owns either system interface or manual journal procedure that impacts this account
Change to mapping in FA Hierarchy - at level that impact Primary Statements in Caseware	Yes	Yes	No	n/a
Change to mapping in FA Hierarchy - at level that impacts a row within a Note supporting a Primary Statement	Yes	No	No	Senior Finance Manager, Group Financial Reporting and Fixed Assets
Change to mapping in MR Hierarchy - at level 1 - 4 of Hierarchy ¹	Yes	Yes	Yes	n/a

¹ This is the level that will impact the Calumo report Profit & Loss Account – Uni Level Summary – at a Compact roll-up level and Balance Sheet Report – at Summary view

Change to mapping in FA Hierarchy - at level 5 or 6 of Hierarchy ²	Yes	No	No	Head of Group Financial Planning & Analysis
Impact on MR vs FA Hierarchy reconciliation template	Yes	Yes	No	n/a
Prior year Caseware impact	Yes	Yes	No	n/a
Impact on teaching revenue deferral	Yes	Yes	No	Head of Group Financial Planning & Analysis
Impact on non-teaching revenue deferral script	Yes	Yes	No	Finance Manager – Research Reporting
Impact on indirect costs script	Yes	No	No	n/a
Impact on interest allocation script	Yes	No	No	Head of Tax & Treasury

Approved: 28 September 2019

Approval Authority: Vice-President Finance and Resources

² This is the level that will *not* impact the Calumo report Profit & Loss Account – Uni Level Summary – at a Compact roll-up level Balance Sheet Report – at Summary view