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| **University of Edinburgh Expense Advances Procedure** |
| **Overview** |
| Advances are given for expenditure not covered by normal procurement arrangements where it is known staff or students will have to personally incur expenditure in the course of duty. They should be avoided where possible by booking travel, accommodation etc. in advance via the [University’s Travel Management Services](https://www.ed.ac.uk/staff/business-travel/booking-travel). * Advances will be paid in GBP by direct transfer to the claimants’ bank account.
* On their return, the claimant must submit an expense claim to account for the expenditure and any unused funds should be returned to Finance within one month, failing which they may be charged in full to the individual employing Department.
* The non-staff/student expenses claim form must be used for the reimbursement of advances as this cannot currently be processed using the online eExpenses system.
* This guidance will be replaced in August when advances will be managed in People & Money

Click below for the guidance you are looking for;[Advance Application Procedure – Ordinary Expense Advances](#_Advance_Application_Procedure)[Advances Application Procedure – Research related travel](#_Advances_Application_Procedure)[Reconciliation of advances](#_Reconciliation_of_advances) |
| **Value of Advances Allowed** |
| Advances will be given based on an agreed estimate of the likely costs to be incurred by the claimant. Claimants’ should not expect advances to be made by the University for items charged to their own personal credit cards. |
| **Authorisation** |
| Authorisation for the advance must be given on the form by the claimant's budget holder or 'authorised manager'. Claimants must not authorise their own expenditure e.g. a Principal Investigator’s advances request must be authorised by their Head of Department. |
| **Advance Booking and Direct Payment by the University** |
| Where possible the amount of any advance should be kept to a minimum by booking all accommodation and travel in advance via the [University’s Travel Management Services](https://www.ed.ac.uk/staff/business-travel/booking-travel). |
| **Advances Outstanding** |
|  Only one advance may be outstanding at any one time. An existing advance must be fully accounted for before a new advance is allowed. Nor will any claims for expenses be met if there is an outstanding advance unaccounted for.If the advance is not fully accounted for, any outstanding balances will be charged back to the school/department. |

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| **Timing of Advances** |
| Applications for advances must reach Finance Department not more than four weeks and not less than two weeks before the date of travel. Please make sure the date by which the advance must be received by the applicant is clearly marked on the form. We may be able to provide an advance in less than these timescales **in emergency cases only.**  |
| **Date of Journey** |
| The dates of travel should be clearly shown on the 'Advance Form'. Both the date of departure and the date of return should be indicated. |
| **Advances for Overseas Travel and Subsistence** |
| Advances for overseas travel and subsistence are paid in GBP and accounted for in GBP on the expense claim form in the usual manner. Expenditure in currencies other than GBP should be converted to sterling at the rate applying at the time. |
| **Research Grants** |
| For advances of expenses for research grants, please contact your local Research Grants Administrator. The budget holder is accountable for managing the recovery of the advance and expenses funded from an advance are subject to the same terms of this policy.  |
| **Advances for Students** |
| Where a business case can be made to the budget holder, and with prior agreement of the Finance Department (please email Finance.helpline@ed.ac.uk giving a minimum of two weeks’ notice), an advance of expenses can be made for students.  |
| **Advance Application Procedure – Standard Expense Advances (e.g. non restricted or research funds)** |
| **Step** | **Owner** | **Action** | **Check** |
| 1 | Claimant | Identifies the need for an expenses advance:* For an ordinary advance use, [Advance of Expenses – General Form](https://www.edweb.ed.ac.uk/files/atoms/files/advance_of_expenses_general.docx)
* The completed form should be sent for authorisation in line with your existing approval process.

NOTE: Advances must be accounted for within one month of the date of returning to the University | [ ]  Go to step 2 |
| 2 | Authorised signatory | Reviews the form, approves and forwards the completed form to finance.helpline@ed.ac.uk | [ ]  Go to step 3 |
| 3 | Finance Helpline | Re-assign call to FIRST | [ ]  Go to step 4 |
| 4 | FIRST | * Check request against policy
* Add application to advances spreadsheet
* Sign off form and add approved form to Unidesk call
* Move Unidesk call to AP call queue to make payment
 | [ ]  Go to step 5 |
| 5 | Accounts Payable | Make payment to claimants bank account and code to the advances debtor. | [ ]  Moves to FIRST to monitor |

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| 6 | FIRST | Advances must be accounted for within one month of the date of returning to the University. FIRST will monitor the dates and will contact the claimant if no response has been received in line with internal procedures.  | Refer to internal review process |
| **Advances Application Procedure – Research**  |
| **Step** | **Owner** | **Action** | **Check** |
| 1 | Claimant- Research related travel | Identifies the need for an expenses advance:* If the advance relates to research grant related travel, then use the [Advance of Expenses – Research Grants Form](https://www.edweb.ed.ac.uk/files/atoms/files/advance_of_expenses_general_-_research_grants.docx)
* The completed form should be returned for authorisation in line with your existing approval process.
 | [ ]  Go to step 2 |
| 2 | Authorised signatory | Reviews the form, approves and forward the form to Finance.Helpline@ed.ac.uk  | [ ]  Go to step 3 |
| 3 | Finance Helpline | Receive and re-assign form to FIRST call queue | [ ]  Go to step 4 |
| 4 | FIRST | * Check request against policy
* Add application to advances spreadsheet
* Move form to RSG call queue
 | [ ]  Go to step 5 |
| 5 | RSG | The form **must** be approved by the Research Grants Administrator in Research Grants Team (RGT). Once approved, re-assign call to AP call queue.  | [ ]  Go to step 6 |
| 6 | Accounts Payable |  Make payment to claimants bank account | [ ]  [Go to reconciliation procedure](#_Reconciliation_of_advances) |
| 7 | FIRST | Advances must be accounted for within one month of the date of returning to the University. FIRST will monitor the dates and will contact the claimant if no response has been received in line with internal procedures. | Refer to internal review process |

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| **Reconciliation of advances**Expenses are recorded in the [non-staff/student expenses claim form](https://www.ed.ac.uk/finance/for-staff/forms) and the advance is then deducted from the total expenditure being reported, to leave the net amount payable to the claimant. If the expenses reported are less than the advance, then the claimant is required to pay the surplus into the University bank account. Please contact Finance.Helpline@ed.ac.uk for Bank details. In either situation the form requires to be authorised as normal by the budget holder or his authorised signatory. |
| 1 | Claimant | **Within one month of the date of return from travel**;* Expenses should be recorded in the [non-staff/student expenses claim form](https://www.ed.ac.uk/finance/for-staff/forms) and the advance is then deducted from the total expenditure being reported, to leave the net amount payable to the claimant.
* If the expenses reported are less than the advance, then the claimant is required to pay the surplus into the University bank account. Please contact Finance.Helpline@ed.ac.uk for Bank details and make payment in line with instructions received.
* The completed form should be sent for authorisation in line with your existing approval process.
* All receipts (for example, itemised bills or invoices not debit/credit card receipts) showing proof of payment must be photographed or scanned and attached to the expense claim.
 | [ ]  Go to step 2 |
| 2 | Approver | The claim form should be approved and submitted to Finance.helpline@ed.ac.uk | [ ]  Go to step 3 |
| 3 | Finance Helpline | Re-assign call to FIRST | [ ]  Go to step 4 |
| 4 | FIRST | FIRST will;* Review claim form, update advances spreadsheet and journal expenses
* Where there is an amount to be paid to the claimant , re-assign call to AP to action payment due
* Where claimant has to pay back part of the advance, inform Cash Office to expect payment.
* Remind the claimant of there is a balance due
 | [ ]  Go to step 5 |

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| 5 | Accounts Payable | * Receives [non-staff/student expenses claim form](https://www.ed.ac.uk/finance/for-staff/forms) and:

**Claimant spends more than the advance:*** AP check receipts
* Key the claim as an invoice (Dr expenses Cr the control account)
* The net balance is paid over to the claimant

**If claimant spends less than the advance:*** Send form back to FIRST to chase claimant for payment in line with internal procedures;

**Claimant spends the exact amount of the advance:*** Key a “nil value” invoice (Dr expenses Cr control account)
 | [ ]  Go to step 6 |
| 6 | Claimant | Returns money to bank account  | [ ]  Go to step 7 |
| 7 | Cash Office | * Receipt income in line with internal reconciliation procedures and coding income to the advances debtor.
* FIRST will pick up receipt when reconciling the debtors advance
 | [ ]  Go to step 8 |
| 8 | FIRST | * FIRST will pick up receipt when reconciling the debtors advance
 | End of process |
| **Further Information/Queries**  |
| If you have any queries or if you require this document in an alternative format, please email finance.helpline@ed.ac.uk or complete our  [online enquiry form](https://ed.unidesk.ac.uk/tas/public/ssp/content/serviceflow?unid=f37927fa1b2047059f06b9e898c47038). For advances of expenses for research grants please contact your individual Research Grant Administrator for your school. |
| **Useful Links** |
| [Finance Forms Page](https://www.ed.ac.uk/finance/for-staff/forms)[Expenses Policy](https://www.ed.ac.uk/finance/for-staff/financial-regulations-policies-and-procedures/policies-and-procedures)[Finance Policies Page](https://www.ed.ac.uk/finance/for-staff/financial-regulations-policies-and-procedures/policies-and-procedures) |