ECTU Central Office WPD_OP_W1: Processing Payment Requests, Reconciliation of Study Transactions and Budget Monitoring

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Authorship and Approval			
Name and Designation	Author/Reviewer/ Approval/ Authorisation	Date	Signature
Morag MacLean Senior Trial Manager	Author	13-Aug-2024	Morag MacLean
Pamela Sinclair Centre Administrator	Reviewer	12-Aug-2024	Pamela Sinclair Pamela Sinclair (Aug 12, 2024 09:49 GMT+1)
Julia Boyd Senior Trial Manager	Approver	12-Aug-2024	Julia Boyd
Tanya Tharakan QA Manager	QA Authorisation	13-Aug-2024	Tanya Tharakan Tanya Tharakan (Aug 13, 2024 12:20 GMT+1)

Document Revision History		
Version No.	Effective Date	Summary of Revisions
1.0	10 Sep 2019	Initial Creation
2.0	21 Jan 2022	Minor administrative updates throughout. Moved to v3.0 of WPD Template. Minor update made to section 2.3.3 following original issue date 07 Jan 2022, effective date remains 21 Jan 2022.
3.0	30 Aug 2024	Updated title of SOP Changes throughout to reflect the change from WebFirst to P&M Finance

1. INTRODUCTION

This Working Practice Document (WPD) provides guidance on the payment of invoices and non-staff expenses from a study budget and the ongoing regular reconciliation of the study budget. This WPD is only applicable to full-service studies where a trial manager or delegate is responsible for budgetary oversight. This WPD should be used primarily by the Trial Manager (TM) or delegate who is responsible for budgetary oversight and ECTU Business Team staff who process invoices and expenses on behalf of the unit. The ECTU TM or delegate is only required to monitor and reconcile the portion of a study budget that is allocated to ECTU.

2. INSTRUCTIONS and GUIDANCE

In order for a non-staff expense payment to be made from a study budget, a payment request must be made from the supplier/service provider in the form of an invoice or an expense form. The supplier should state on the invoice the sort code and account number for the payment by bank transfer along with the name of the payee, the amount to be paid and the currency.

2.1 Obtaining a Purchase Order

Payment for goods or services included in a separate contract (e.g. site agreement) do not require a purchase order. Invoices for all other goods or services will require a purchase order.

2.1.1 The TM or delegate must submit an estimate of costs for the goods/services to the ECTU Business team (ectu@ed.ac.uk), who will then request a purchase order in P&M Finance. The TM or delegate can refer to the University of Edinburgh procurement process for further details.

- Up to £5k – one estimate is required.
- Over £5k – three estimates are required.
- Over £50k – contact procurement directly.

2.1.2 Once a requisition is submitted by the Business Team it can take up to 10 days to get the purchase order back from procurement.

2.1.3 Goods/services must not be ordered directly from a supplier without first having submitted an estimate to obtain a purchase order.

2.1.4 The TM or delegate will provide the supplier with the purchase order number and order the goods/services required.

2.1.5 The TM or delegate will request that the supplier includes the purchase order number on the invoice. If the supplier does not include the purchase order on the invoice it cannot be paid.

2.2 Processing Invoices and non-staff expense forms for payment

Once a payment request has been received from a supplier/service provider, the following steps should be followed to ensure that it is paid from the correct study budget.

2.1.1 The TM or delegate will confirm to the business team the study name and POETA coding where the payment is to be made from. Confirmation can be by email to ectu@ed.ac.uk or by annotation of the invoices, or non-staff expense forms.

2.1.2 The ECTU Administrator will enter the coded invoice/expense form into an excel spreadsheet uploader document which is submitted to Finance via the Helpline.

2.1.3 If the supplier is not already in P&M Finance, they will need to be added before the payment transaction can be created. The ECTU Administrator will submit a request for the supplier to be added to the P&M finance system. Finance will then contact the new supplier for information in order to carry out their due diligence processes. Time frames for adding a new supplier cannot be estimated here as it depends on how quickly the new supplier submits the required information. The TM, or delegate, can contact the supplier to follow up the information requested from Finance, in order to expedite the supplier being added to P&M.

2.1.4 The ECTU Administrator will file the financial documentation in the relevant project finance folder.

2.1.5 Some research grants will have study costs allocated to budgets not managed by ECTU. Invoices that are to be paid from non-ECTU budgets should be forwarded to the department managing that budget. These invoices do not need to be filed in ECTU.

Notes: Paper-based manual payment requests are no longer accepted by Accounts Payable. All payments to external suppliers are made by electronic transfer through P&M Finance.

Some invoices are for costs that are split over several grants (e.g. photocopying, taxis). In this case a photocopy of the invoice is filed by the ECTU Administrator in the finance folders of all the relevant studies.

Invoices from some suppliers (e.g. Banner Group Ltd) are not routinely filed because they are paid from a large university wide Purchase Order. Details of any specific order can be requested from the ECTU administrator who will in turn request these from the Finance department.

Salary costs that are categorised in the research grant award as ‘Directly incurred staff costs’ and ‘Indirect costs’ are not usually filed. Salary payments are usually processed within the finance department. The Business Manager will provide the head of deanery administration with details of which salary is to be deducted from each grant.

2.2 Finance folder filing structure

2.2.1 When a new study is allocated a project number(s) the ECTU administration team will set up a study-specific finance folder(s). This is a physical folder and is stored in a secure location within the ECTU office. The folder is divided as follows:

Front		Unreconciled invoices/expenses
1	**Invoices**	Invoices
2	**POs**	Purchase Orders
3	**Expenses**	Participant Expenses from P&M Finance

2.3 Reconciliation of payments in P&M Finance

2.3.1 The TM or delegate is responsible for reconciliation of the P&M transactions with the invoices/expenses received.

2.3.2 At regular intervals the Senior Trial Manager (STM) will provide the trial team with transaction listings from P&M. The TM or delegate will reconcile transactions quarterly, unless a different frequency is agreed between the TM and STM.

2.3.3 Once the transaction for an invoice/expense has appeared in P&M Finance the TM or delegate should update the study invoice/payments tracker appropriately. Refer to section 2.4 for setting up the payments tracker.

2.3.4 The TM or delegate will follow up with the business team on any invoices/expenses which have been sent for payment but do not have a corresponding transaction in P&M Finance. The ECTU administrator does not have access to view the progress or status of payments in P&M finance. The TM will follow up with the business team and/or finance until resolution of any issues identified with payments.

2.3.5 The TM or delegate will follow up with the ECTU business team on any unexpected items charged against the grant and ensure any errors are corrected.

2.3.6 The business team will print all POs generated by ECTU and file in a secure location within the ECTU office. Invoices that are generated from POs are processed directly by the UoE finance department. All directly incurred non-staff transactions appearing in P&M Finance, except for Banner Group Ltd, should have a corresponding invoice/expense, but these will only be filed by the business team if a paper version is received. The TM or delegate should consider if the study requires the trial management team to file invoices in the study folder on the shared drive.

2.4 Monitoring a study budget

2.4.1 The TM or delegate is responsible for having oversight of the directly incurred non-staff costs in the ECTU portion of the study budget.

2.4.2 The grant application in TMF section 3 details what has been costed and the amount requested. The award letter will confirm the total budget awarded. During the study set up phase the TM or delegate will review the budget set up in WorkTribe (https://ed-rmas.worktribe.com/index.jx) versus the detailed costings in the grant application and the award letter. The TM or delegate will inform the STM of any inconsistencies.

2.4.3 The STM will provide the study team with a research project summary report from P&M Finance which details the total budgets agreed. The summary is only for ECTU held funds. The TM or delegate should refer to WorkTribe for details of budgets held by other schools.

2.4.4 The TM or delegate will set up a payments tracker (e.g. by customising the ECTU template TM-T18 for the study) and will ensure this tracks payments from the ECTU allocated part of the grant. The invoice tracker template is available in the SOP folder on the shared drive in the TM supporting documents and templates folder, (see section 3).

2.4.5 At regular agreed intervals (usually quarterly) the STM will provide the ECTU trial team with transaction listings from P&M to allow the TM or delegate to review the transactions and update the payments tracker.

2.4.6 The TM or delegate will review at least every 6 months the planned spend versus the actual spend and the projected spend.

2.4.7 The Chief Investigator, the STM and the Research Development Team should be kept up to date about any projected shortfall in budget so that necessary actions can be taken in time to prevent a negative impact on the study.

3. RELEVANT DOCUMENTS AND REFERENCES

ECTU Shared Drive
ECTU TM-T18_Invoice Tracker

Accounts Payable Forms
www.ed.ac.uk/finance/about/sections/accounts-payable/ap-forms

P&M

- https://www.ed.ac.uk/human-resources/business-systems/self-service
- https://www.ed.ac.uk/staff/services-support/hr-and-finance/people-and-money-system/people-and-money-user-guides

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Final Audit Report 2024-08-13

Created:	2024-08-12 (British Summer Time)
By:	Tanya Tharakan (tanya.tharakan@ed.ac.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAzQdyPU0eUCn-HbiE0jWabPrz_Ovmku1H

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