Procedure: Advances – staff, students and visitors (this procedure is currently under review)

Purpose

To inform staff of the procedures for issuing and acquitting advances of University funds.

Procedure

Use of advances

1. Advances should not be issued:
   - for airfares;
   - to the holder of an ANU Purchase Card unless the travel is in a remote location where cash is required; and
   - to any person with an outstanding, un-acquitted advance.

2. Advances should only be used when there is no viable alternative payment method. Other options are:
   - use of ANU Purchase Card to pay expenses directly;
   - payment of allowance to staff through ANU payroll;
   - payment of expenses directly by Business Unit/Department/School [eg. Airfares, accommodation paid on invoice through Accounts Payable]; and
   - reimbursement of expenditure incurred by staff based on receipts.

Authorisation of advances

3. The officer authorising the advance (a senior member of staff with an appropriate expenditure delegation) should ensure that an advance:
   - is necessary;
   - is for a reasonable amount
   - has been approved by the staff member's direct supervisor before authorising the payment.
4. The minimum limit of an advance is $100, and the maximum limit of an advance is $10,000 (for staff) and $5000 (for visitors and students).

5. In exceptional circumstances the Principle delegate (Head of Budget Unit) may approve advances greater than $10,000.

**Payment of advances**

6. All persons receiving an advance are required to sign an agreement, acknowledging receipt of the advance & agreeing to the terms and conditions (including acquittal procedures);

7. Payment is to an employee's salary bank account (or account as nominated by student/visitors) and is not paid more than five working days prior to departure (recipient then makes the personal decision whether to carry cash/ travellers cheques, or access through ATM's).

8. If cash amounts in excess of $10,000 are going to be transported out of Australia, the carrier must report this to Customs using the designated form.

**Acquittal**

9. Local finance officers are responsible for ensuring advance acquittals are undertaken in a timely manner.

10. If the expenditure incurred by the recipient of an advance:
    - exceeds the amount of the advance paid, and the delegate approves this as reasonable, then the University will pay the balance to the recipient; or
    - is less than the amount of the advance paid, then the staff member is required to refund the balance to the University within 15 days of their return.

11. Advances are to be acquitted within 15 working days of return from travel.

12. Any advance that has not been fully acquitted within 45 working days of return from travel will be treated as a debt, and the delegate can request an invoice be raised for the outstanding advance amount, through the University's accounts receivable system. Outstanding advances for staff may give rise to Fringe Benefits Tax obligations.

**Delegations relevant to this procedure**

- **000220**: Finance Delegation: Authority to purchase goods and services (including the signing of related purchasing contracts) within budget limit.

- **000221**: Finance Delegation: Authority to purchase goods and services...
(excluding the signing of related contracts) within budget limit.