

Routine Procedure

Cash Advance for Programme Costs for SRC personnel¹ on mission abroad

Cash advance for programme costs should be used to cover costs directly related to the mission, when the Swedish Red Cross (SRC) is unable to cover costs through ordinary channels.

Examples of such costs are housing, utilities, office supplies, hotels, visa, etc. (NB. private costs and costs covered by *daily allowance*, e.g. food and laundry, should not be covered by the advance) and programme costs incurred by the partner. Should the delegate² not be able to account for his/her costs, or if the advance has been used inappropriately, the delegate is obligated to repay the advance to SRC.

See article 7) for accounting procedures for cash advance during *short-term missions* (three months or less) and article 8) for accounting procedures for cash advance during *long-term missions*. All other articles are common to all who receive cash advance.

The amount of the cash advance should be based on an assessment of the mission needs and the plan and budget for the mission in question.

Handling before Departure

At the SRC Stockholm Office:

1) Budget holder, in dialogue with Partner National Society, is responsible for determining the amount of the advance, based on plan, budget, and mission needs.

The advance is requisitioned, using the form "Request Cash Advance for Programme Costs". <http://rednet.redcross.se/Verkyg-och-stod/Administration-och-ekonomi/Blanketter/Ekonomi/>

2) Account code 1613 (pre-entered on the form) applies when requesting an advance. The project code is provided by the verifying person and the employee number by the Finance Unit.

3) The request should be signed by the delegate and authorized by the eligible manager and then sent to the Finance Unit.

4) The Finance Unit arranges for disbursement to the delegate's bank account *or* places a currency order, enabling the delegate to pick up cash at the SEB office at Arlanda. The requisition should reach the Finance Unit no later than two working days before departure.

¹ NB that this routine procedure concerns *all* SRC personnel on mission abroad (bilateral field personnel, consultants, Sweden-based personnel) regardless of the length of mission. *For readability, the term 'delegate' is used to cover all these categories of staff throughout this document.*

² See footnote 1.

5) Before departure, the delegate will have a briefing (by the Project Controller) on how the cash advance should be handled and the rules that apply.

Handling in the Field and upon Return

6) Safe handling of cash advance

The delegate is responsible for keeping the cash safe.

7) Accounting for cash advances on *short-term missions (max three months)*

Actual costs with supporting documentation – NB! receipts in the original – should be accounted for to SRC **three weeks after the return to Sweden at the latest**, using the form “Template Accounting Cash Advance”:

<http://rednet.redcross.se/Verktyg-och-stod/Administration-och-ekonomi/Blanketter/Ekonomi/>

The form can also be received by the Project Controller or Head of Desk by e-mail.

In the first line, the amount of the advance should be entered. The expenses should then be accounted for in chronological order. Do not forget to enter the purpose of the expense claim, the person it concerns, the date when the expense was incurred, and the exchange rate used. The exchange rate is accounted for based on the documents you received when cash was changed or withdrawn. Save all supporting documents! If payments were made with card, attach a statement of account to show the actual amount of the payment.

The delegate prints, signs, and delivers the form to the Head of Desk upon the delegate’s return to Sweden. In addition, the form should *always* be e-mailed to the Head of Desk in Excel-format.

NB. The accounting should be updated during the mission each time an expense is incurred.

8) Accounting for cash advances on *long-term missions*:

If possible, the delegate opens a specific bank account for the cash advance at his/her field station.

Actual costs with supporting documentation – NB! receipts in the original – should be accounted for to SRC on a **monthly basis**, using the form “Template Accounting Cash Advance”:

<http://rednet.redcross.se/Verktyg-och-stod/Administration-och-ekonomi/Blanketter/Ekonomi/>

The form is received by the Project Controller or Head of Desk by e-mail.

In the first line, the amount of the advance should be entered. The expenses should then be accounted for in chronological order. Do not forget to enter the purpose of the expense claim, the person it concerns, the date when the expense was incurred, and the exchange rate used. The exchange rate is accounted for based on the documents you received when cash was changed or withdrawn. Save all supporting documents! If payments were made with card, attach a statement of account to show the actual amount of the payment.

Each month, the delegate prints, signs, scans, and e-mails the form to the Head of Desk

If the mailing system is unreliable, the receipts should be scanned and e-mailed with the monthly Excel-report to the Head of Desk. Original receipts are brought to Stockholm at each possible opportunity. The accounting is forwarded to the Finance Unit which adds the original receipts to the previously booked financial reports.

NB. The accounting should be updated during the mission each time an expense is incurred.

9) Controls and adjustments

When the accounting reaches the SRC Stockholm office, it is first examined and account-coded by the Head of Desk and then verified and authorized by SRC in accordance with the SRC authorization order. The authorizing manager sends the accounting to the Finance Unit.

If controls reveal a need for adjustment, or if the accounts contain ambiguities, the Head of Desk provides changes/complements before the accounts are verified and authorized. The Head of Desk informs the delegate about the changes and the final sum to be regulated, copying the Finance unit on the communication.

10) The Finance Unit books the accounting after authorization. The advance is deducted, and the expenses are booked. Head of Desk informs the delegate of the best way to regulate the debt/claim (either through the salary system or through a separate payment/disbursement).

11) SRC Finance Unit is responsible for reconciling account code 1613 each month.

12) An additional advance may be requested when a minimum of 75% of the previous advance has been accounted for.

Returning unutilized cash in foreign currencies

A delegate who returns to Sweden with unutilized cash, should exchange the foreign currency at SEB Arlanda and deposit the amount in the SRC bank account SEB 5249-10 041 00. At the same time, the delegate should inform kassagruppen@redcross.se by e-mail that the deposit has been made, the date of the deposit, and the amount in both foreign currency and SEK. The Finance Unit then books the transaction based on this documentation.

Should it not be possible to return unutilized cash at SEB Arlanda, the advance may be returned at the SEB office at Sveavägen 18, Stockholm. This SEB office has a special counter for foreign currencies. The cash should be deposited in the SRC account SEB 5249-10 041 00, using the procedure described above.

Should the delegate not return via Arlanda and/or if the delegate does not live in Stockholm, the delegate should investigate if an SEB office nearby accepts foreign currency. If not, the delegate may exchange the currency at Forex, or at some other Exchange point, and then arrange for a transfer to the SRC bank account in accordance with the procedure above.

NB. If the accounting has not reached SRC three weeks after the delegate's return to Sweden at the latest, the amount will be deducted from the delegate's salary.