Commercial and Non-Commercial Research Study Activity Recording, Invoicing & Tracking

Document No.:	FI002 v1.0
Author:	Glen Merritt
Issue Date:	29 MAY 2026
Effective Date:	12 JUN 2026

1 Introduction

1.1 The Academic & Clinical Central Office for Research & Development (ACCORD) is a joint office comprising clinical research management staff from NHS Lothian (NHSL) and the University of Edinburgh (UoE).

1.2 To comply with International Financial Reporting Standard 15 (IFRS15), a trial management system which EDGE is currently the default system is used for all commercially sponsored trials in NHSL. Where justified, an alternative process will be agreed with the R&D Finance team.

1.3 For non-commercially sponsored trials research teams can add bespoke costing templates to EDGE or add the costs manually.

2 Purpose

2.1 The Standard Operating Procedure (SOP) describes the process for recording, invoicing and reconciling research trial activity.

3 Scope

3.1 This SOP is applicable to commercial and non-commercially sponsored research studies hosted in NHSL.

3.2 This SOP applies to the R&D Finance, Governance, Administration, and Contracts Teams, Principal Investigators (PIs) and research teams e.g. Research Nurses, Research Fellows, Data Managers.

4 Responsibilities

4.1 It is the responsibility of the R&D Governance Team (e.g. R&D Coordinator, Research Governance Officer) to provide the PI and/or delegate with the signed study contract and any amendments that affect the costing tool/contract, and to upload an export of the interactive Costing Tool (iCT) to EDGE, where applicable. Prior to an amendment in the costing tool, the research teams have to ensure all activity pre amendment date has been entered into EDGE.

4.2 It is the responsibility of the Modifications Officer or R&D Administration Team (e.g. R&D Administration Manager, R&D Administration Assistant) to update the Amendments tracker.

4.3 It is the responsibility of the PI to ensure all commercial research activity is captured on EDGE . This task may be delegated to the Research Nurse, Research Fellow, or Data Manager.

4.4. The PI, or delegate, is responsible for meeting with the R&D Assistant Management Accountant at least every quarter to discuss research activity and invoicing.

4.5 The R&D Finance Manager is responsible for;

- Oversight of all R&D invoicing and reconciliation of activity on EDGE to invoice requests from the Sponsor/CRA .
- Running quarterly EDGE reports and discussing outstanding activity and invoicing with the R&D Assistant Management Accountants.

4.6 The R&D Assistant Management Accountant is responsible for;

- Reviewing signed study contracts to determine if a cost centre is required,
- Oversight of the Structure Spreadsheet,
- Updating the Authorised Signatory Database (ASD),
- Updating the Sub-Award Spreadsheet,
- Send the model Non-Commercial Agreement (mNCA) to the PI and/or delegate, where applicable,
- Raising invoicing and matching of invoices to EDGE.
- Meeting with PIs (or research teams/departments) regularly to reviewing research activity and invoicing.

4.7 The R&D Finance Assistant is responsible for;

- Review of the Research Management Committee (RMC) agenda weekly to identify new research studies, notifying the R&D Assistant Management Accountant,
- Updating the Service Support Cost (SSC) Master Sheet,

- Creating costs centres, adding these to the Structure Spreadsheet and informing the PI and R&D Assistant Management Accountant,
- Invoicing for set-up fees,
- Join meeting where applicable with PIs (or research teams/departments) regularly to reviewing research activity and invoicing.

5 Procedure

5.1 New Research Study Notification

5.1.1 The R&D Finance Assistant is notified that a new research study has R&D management approval via the RMC agenda issued weekly by the R&D Governance Team.

5.1.2 The R&D Finance Assistant will add the study details to SSC Master Sheet saved in the Finance Team folder in the R&D shared drive; "Research & Development\Finance Team\SSC Master Checklist (Autosaved).xlsx"

5.1.3 The R&D Governance team (or the PI or delegate) will upload an export of the study specific iCT from the Central Portfolio Management System (CPMS) onto EDGE and send the signed model Clinical Trial Agreement (mCTA) to the PI or delegate.

5.1.4 On an exceptional basis, where PIs that have justified and agreed with R&D Finance that EDGE will not be used, the Assistant Management Accountant will send the tracking sheet to the study team, where applicable, and save a copy in the studies and trials folder in the subfolder created for the study; "Research & Development\Finance\STUDIES & TRIALS"

5.2 Non-Commercial Study Activity Recording

5.2.1 The R&D Finance Assistant will notify the R&D Assistant Management Accountant of a new non-commercial study, who will check the signed mNCA or Localised Organisation Information Document (LOID) to determine if there is funding for the study and if a cost centre is required.

5.2.2 If there is no funding and/or a costs centre is not needed, the R&D Assistant Management Accountant will add the study to Sub-Award Spreadsheet, and inform the R&D Finance Assistant that no further action is required. This is saved on the R&D

shared drive; "Research & Development\Finance\Sub-Awards\Sub-Awards Register.xlsx".

5.2.3 If a cost centre is required, the R&D Assistant Management Accountant will create the cost centre in accordance with FI002-W03 (Creating a Cost Centre) and inform the PI.

5.2.4 The R&D Assistant Management Accountant will add the cost centre details to the Structure Spreadsheet, saved in the R&D shared drive; "Research & Development\Finance\Structure\R&D Hierarchy Structure 2026 vers 1.xlsx".

5.2.5 The R&D Assistant Management Accountant will check the additions made to the Structure Spreadsheet and update the ASD via NHSL Central Finance, if required.

5.2.6 Where there is funding for research study activity, the R&D Assistant Management Accountant will add the study to Sub-Award Spreadsheet and send the mNCA to the research PI and/or delegate.

5.2.7 The PI, or delegate, will use EDGE to record research study activity. Research activity will be documented in a timely manner and will be discussed with R&D Finance at regular meetings (see section 5.8).

5.3 Commercial Study Activity Recording

5.3.1 The R&D Finance Assistant will create a cost centre in accordance with FI002-W03 (Creating a Cost Centre), inform the PI and/or delegate and the R&D Assistant Management Accountant.

5.3.2 The R&D Finance Assistant will add the cost centre details to the Structure Spreadsheet and notifies the R&D Assistant Management Accountant. This is saved on the R&D shared drive; "Research & Development\Finance\Structure\R&D Hierarchy Structure 2026 vers 1.xlsx".

5.3.3 The R&D Assistant Management Accountant will check the additions to the Structure Spreadsheet and update the ASD via NHSL Central Finance, if required.

5.3.4 The R&D Finance Assistant will invoice for all study set-up fees, matching the invoice on EDGE.

5.3.5 The PI, or delegate, will use EDGE or a Tracking Sheet (if agreed with R&D Finance) to record research study activity.

5.4 Non-Commercial Study Activity Invoicing

5.4.1 The R&D Finance Team will receive a debtors request to invoice from the Lead Site or via an EDGE report from the PI or delegate, with an instruction to invoice.

5.4.2 The R&D Assistant Management Accountant will liaise with the PI and/or delegate and Lead Site for agreement of the amount to be invoiced, confirming that the activity matches the amount/activity confirmed with the Lead Site.

5.4.3 The R&D Assistant Management Accountant will raise an invoice, update EDGE to add the invoice details.

5.4.4 Where the invoice does not match the activity on EDGE, the R&D Assistant Management Accountant will contact the PI and/or delegate to request that they add or amend the activity.

5.4.5 The PI, or delegate, will amend the activity and inform the R&D Assistant Management Accountant when this is complete.

5.4.6 When the R&D Assistant Management Accountant is able to confirm that the invoice matches the activity on EDGE, they will add the invoice details/reference to EDGE.

5.4.7 The R&D Assistant Management Accountant will update the Sub-Award Spreadsheet to document this task ("Research & Development\Finance\Sub-Awards\Sub-Awards Register.xlsx").

5.4.8 The R&D Assistant Management Accountant will update the EDGE Invoice Tracker in accordance with FI002-W06 (EDGE Invoice Tracker) saved on the R&D shared drive; "\Research & Development\Finance\Debtors Requests".

5.5 Commercial Study Invoicing

5.5.1 The R&D Finance Team will receive a debtors request to invoice from the PI or delegate, the Sponsor or the Contract Research Organisation (CRO).

5.5.2 The R&D Assistant Management Accountant will raise an invoice and check that it matches the activity on EDGE.

5.5.3 Where the invoice does not match the activity on EDGE, the R&D Assistant Management Accountant will contact the PI and/or delegate to request that they add or amend the activity.

5.5.4 The PI, or delegate, will amend the activity and inform the R&D Assistant Management Accountant when this is complete.

5.5.5 When the R&D Assistant Management Accountant is able to confirm that the invoice matches the activity on EDGE, they will add the invoice details/reference to EDGE.

5.5.6 The R&D Assistant Management Accountant will update the EDGE Invoice Tracker in accordance with FI002-W06 (EDGE Invoice Tracker) saved on the R&D shared drive; "\Research & Development\Finance\Debtors Requests".

5.6 Modifications to Study Activities

5.6.1 The R&D Governance Team will inform the PI, or delegate, when a study modification includes a change to the study finances. They will send a copy of the updated mCTA and iCT export from CPMS by e-mail and upload this to EDGE on request. Prior to an amendment in the costing tool, the research teams have to ensure all activity pre amendment date has been entered into EDGE.

5.6.2 The R&D Administration Team record all modification on the Tracker in accordance with SOP GS007 (R&D Governance Review of Modifications).

5.6.3 The R&D Finance Team will invoice against activities as detailed in Sections 5.4 and 5.5, referring to the R&D Governance Modification Tracker where needed.

5.7 Taxi Invoice Activity

5.7.1 In accordance with FI002-W08 Authorisation of Taxi Invoices "Research & Development\Finance\Workplace Instructions\FI002-W08 Authorisation of Taxi Invoices" invoices from Central radio Taxis will be processed by R&D Finance who will email the research team with a copy of the invoice and an analysis of the journeys with the discounted amount (if applicable).

5.7.2 From the analysis of expenditure provided, the journey amount is added to the study in EDGE against the participant and visit.

5.7.3 An authorised signatory from the research team authorises the invoice directly to Accounts Payable with invoice details and financial coding provided by R&D Finance.

5.8 Monitoring research activity to Invoicing

5.8.1 The R&D Finance Manager will run EDGE reports quarterly, meeting with R&D Assistant Management Accountants to discuss follow-up of outstanding activity and invoicing.

5.8.2 In accordance with work instruction FI002-W07, R&D Assistant Management Accountants will arrange to meet at least quarterly, or regularly as agreed with the relevant team, to discuss outstanding activity and invoicing.

5.8.3 The R&D Assistant Management Accountants, and/or PI (or delegate) will contact the Lead Site, Sponsor, CRO to ask for debtors requests for outstanding research activity e.g. unscheduled activities, participant expenses and service department costs.

5.9 Invoicing Escalation

5.9.1 Where the research teams, data managers and PIs have the need to escalate the matter of the finance team not invoicing within an acceptable time schedule, the research teams, data managers and PIs should contact the assistant management accountants' line manager by email or the R&D Finance Manager who will investigate the query and report back to the sender of the email. Examples of triggers for late invoicing are activity > 6 months, study activity exceeding £50k, and contractual agreement term and condition of the 45 day rule.

5.9.2 Unscheduled activities do have a greater time lag between the date of the activities and invoicing due to the Sponsor/CRA agreeing prior to sending out an invoice request.

5.9.3 All emails received will be responded to within 5 working days.

5.10 Aged Debt Process

5.10.1 R&D Finance have a monthly meeting and check monthly report "Financial Services\Accounts Receivable\CREDIT CONTROL\RESEARCH & DEVELOPMENT" to chase aged debt.

5.10.2 Every quarter the R&D finance team will meet the NHS Lothian credit control team to discuss aged debts i.e. a list of invoices raised by the R&D finance team that remain outstanding.

5.10.3 At quarterly meetings, the R&D Finance team will inform credit control which invoices should be prioritised first e.g. invoices that remain unpaid that have breached the customers credit terms of days to pay.

5.10.4 The credit control team in NHS Lothian Central Finance follow their own internal process of sending 'customers' reminder letters following their escalation process i.e. Financial Operation Procedures Accounts Receivable and Credit Control. This process is outside the scope of this SOP. R&D finance engage with the credit control team and the 'customer' e.g. Sponsor, CRO, Lead Site regarding payment of invoices, where applicable.

6 References and related documents

- FI002-W03 Creating a Cost Centre
- FI002-W06 EDGE Invoice Tracker
- FI002-W07 Scheduled Meetings
- FI002-W08 Authorisation of Taxi Invoices
- SOP Financial Operation Procedures Accounts Receivable and Credit Control

7 Document History

Version Number	Effective Date	Reason for Change
1.0	12 JUN 2026	This is the first version of this SOP

8 Approvals

Sign	Date
AUTHOR: Glen Merritt, R&D Finance Manager, NHSL, ACCORD	27-May-2026
Anna Stanilevica Anna Stanilevica (27-May-2026 17:17:27 GMT+1) APPROVED: Anna Stanilevica, Assistant Finance Manager, NHSL, ACCORD	27-May-2026
AUTHORISED: Lorn Mackenzie, QA Manager, NHSL, ACCORD	28-May-2026

FI002 Commercial and Non-Commercial Research Study Activity Recording Invoicing & Tracking v1.0

Final Audit Report 2026-05-28

Created:	2026-05-27 (British Summer Time)
By:	Gavin Robertson (v1grobe9@exseed.ed.ac.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAOXwtfdKYCIhdZlsDsrNn9LFNnEjC2IO9

"FI002 Commercial and Non-Commercial Research Study Activit y Recording Invoicing & Tracking v1.0" History

Document created by Gavin Robertson (v1grobe9@exseed.ed.ac.uk)
2026-05-27 - 15:18:30 GMT+1- IP address: 90.254.44.89

Document emailed to glen.merritt@nhslothian.scot.nhs.uk for signature
2026-05-27 - 15:19:41 GMT+1

Email viewed by glen.merritt@nhslothian.scot.nhs.uk
2026-05-27 - 15:46:58 GMT+1- IP address: 52.102.16.149

Signer glen.merritt@nhslothian.scot.nhs.uk entered name at signing as Glen Douglas Merritt
2026-05-27 - 15:47:40 GMT+1- IP address: 62.253.82.242

Document e-signed by Glen Douglas Merritt (glen.merritt@nhslothian.scot.nhs.uk)
Signature Date: 2026-05-27 - 15:47:42 GMT+1 - Time Source: server- IP address: 62.253.82.242 - Signature appearance selected: IMAGE

Document emailed to anna.stanilevica@nhs.scot for signature
2026-05-27 - 15:47:44 GMT+1

Email viewed by anna.stanilevica@nhs.scot
2026-05-27 - 16:46:04 GMT+1- IP address: 52.102.17.101

Signer anna.stanilevica@nhs.scot entered name at signing as Anna Stanilevica
2026-05-27 - 17:17:25 GMT+1- IP address: 62.253.82.243

Document e-signed by Anna Stanilevica (anna.stanilevica@nhs.scot)
Signature Date: 2026-05-27 - 17:17:27 GMT+1 - Time Source: server- IP address: 62.253.82.243 - Signature appearance selected: TYPE

Document emailed to Lorn Mackenzie (lorn.mackenzie@nhslothian.scot.nhs.uk) for signature

2026-05-27 - 17:17:29 GMT+1

Email viewed by Lorn Mackenzie (lorn.mackenzie@nhslothian.scot.nhs.uk)

2026-05-28 - 10:07:01 GMT+1- IP address: 52.102.17.101

Document e-signed by Lorn Mackenzie (lorn.mackenzie@nhslothian.scot.nhs.uk)

Signature Date: 2026-05-28 - 10:07:30 GMT+1 - Time Source: server- IP address: 217.65.134.66 - Signature appearance selected: IMAGE

Agreement completed.

2026-05-28 - 10:07:30 GMT+1