Cash Advances

**DEFINITION**
A cash advance is a specified cash sum issued to a staff or faculty member who purchases goods or services in circumstances that do not permit usual WSU purchasing procedures. A typical example would be funds for purchase of supplies while on a field project.

**Allowable Programs (11-14, 10/Fund 148 Only)**
Cash advances, as documented in this section, are issued from accounts in sponsored programs (11-14) and program 10 / fund 148 only.

**Other Types of Funds**
WSU administrative units that require cash funds may wish to open a petty cash fund for making purchases (see BPPM 30.50) or a till cash fund for making change (see BPPM 30.51).

Travelers requiring a Travel Expense Advance should follow procedures in BPPM 95.05.

**RESPONSIBLE EXPENDITURES**
Recipients of cash advances are expected to disburse WSU funds responsibly and carefully, making every effort to extract a fair value for expended dollars. In addition, all purchases are to be appropriate and in accordance with the policies and procedures of the state of Washington, WSU, and grant and contract sponsors.

**WHO MAY APPLY**
Only faculty and staff on the WSU payroll are eligible to apply for cash advances.

All previous advances issued an applicant must be cleared before a new cash advance is issued.

**APPLYING FOR A CASH ADVANCE**
The applicant initiates a Cash Advance Request (Figure 1) and a State of Washington Invoice Voucher (see BPPM 30.45). All documents are sent to Sponsored Programs Services (SPS) a minimum of 10 days before the check is required to allow time for approval and processing.

**Cash Advance Request**
Make a copy of the Cash Advance Request and fill it out according to the following instructions (refer to Figure 1). Unexplained sections are considered self-explanatory.

**Maximum Amount Required**
This amount should be the maximum amount of cash required at any one time during a field trip, period abroad, or project.

**Installment Amount Required**
Controller's Office personnel recommend that advance holders receive funds in installments, replenishing the cash supply at intervals. In this manner, potential loss of cash or receipts can be minimized.
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Installment Amount (cont.) If the applicant plans to use the cash advance for more than 90 days, SPS requires that the advance be replenished in installments. Sponsored Programs Services may grant exceptions to this requirement.

The installment amount required may be any amount up to and including the amount required indicated under Maximum Amount Required or $50,000, whichever is less.

If a recipient of a cash advance wishes to have their cash supply replenished on a monthly basis, batched original receipts and a State of Washington Invoice Voucher (see Figure 2) must be submitted to the Controller's Office by the 15th day of the month to receive the installment check by the first of the following month.

When calculating the interval between checks, off-campus cash advance holders should allow for maximum mailing time to and from the area plus two weeks for WSU processing. Thus, if the maximum mail interval is one week each way, the installment amount required would be cash to sustain activity for four weeks.

Final Accounting Date This is the date all outstanding receipts are turned in to the Controller's Office. This date is no later than 15 days after the applicant's anticipated return to campus.

Description Describe the nature of the planned purchases. Usually this is not itemized, e.g., miscellaneous office supplies, camping equipment. Any unusual items should be listed, e.g., water purifiers, malaria medicine.

Disbursement If the cash is for disbursal by the applicant to WSU faculty, staff or students, a complete list of proposed cash recipients is included. When cash is actually disbursed by the recipient of the cash advance, each individual indicates receipt by signing a list of names. The signed list of names serves as a receipt for the cash and is turned in to the Controller's Office.

Applicant's Signature The applicant agrees to properly account for the cash advance, and indicates that he or she understands that the state of Washington has the right to withhold the applicant's pay against unaccounted balances.

Approval Signatures The applicant's dean and department chair signify approval of the cash balance. These individuals are not personally liable for any unaccounted balances incurred by the applicant.
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CASH ADVANCE REQUEST

See 40.21 for instructions.

Applicant's Name: Delbert D. Brown
WSU ID Number: 990088776
Current Date: 11/6/16

Maximum Amount Required: $250.00
Installment Amount Required: $125.00
Final Accounting Date: 5/7/17

LOCATION – Where will the planned expenditures occur?
The vicinity of Ritter, Oregon.

DESCRIPTION – What will be purchased with the cash advance?
Groceries and camping supplies.

DISBURSEMENT – Will the cash be disbursed by you to other WSU faculty, staff, or students? X No

If yes, please list their names. Attach an extra sheet if necessary.

JUSTIFICATION – Why is a cash advance required? Why can't purchases be made through regular university purchasing channels?
We need to regularly restock our camping and food supplies. The remoteness of the site makes regular procedures impractical.

I agree to return receipts for the expended portion of this advance, plus any unexpended portion by the final accounting date indicated above. If I default on this agreement I understand that the state of Washington has prior lien against the unaccounted portion of the advance and has a right to withhold any funds payable by the state to me or to initiate collection procedures against me for up to the unaccounted amount of this advance plus interest at the rate of ten percent per annum and reasonable collection costs.

APPLICANT'S SIGNATURE: X /s/

APPROVAL SIGNATURES

Department Chair: X /s/
Date: 
Dean or Equivalent Administrator: X /s/
Date: 

Figure 1
### Cash Advances

<table>
<thead>
<tr>
<th>State of Washington Invoice Voucher</th>
<th>The applicant submits a State of Washington Invoice Voucher (see <em>BPPM 30.45</em>) with the Cash Advance Request filled out as follows.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Vendor or Claimant</td>
<td>Include the applicant's name and the address to which the check is mailed. If the applicant wishes to personally pick up the check, this should be indicated under <strong>DESCRIPTION</strong>.</td>
</tr>
<tr>
<td>Vendor's Certificate</td>
<td>The applicant signs and indicates their title.</td>
</tr>
<tr>
<td>Description</td>
<td>Indicate <em>Cash advance per attached request</em>.</td>
</tr>
<tr>
<td>Amount</td>
<td>Indicate the total amount of the requested cash advance.</td>
</tr>
<tr>
<td>Authorized Signature</td>
<td>This is signed by the department chair or an authorized departmental representative.</td>
</tr>
<tr>
<td>Account Code</td>
<td>Indicate the account code of the supporting account.</td>
</tr>
<tr>
<td>Routing</td>
<td>Send the request documentation to SPS.</td>
</tr>
</tbody>
</table>

### MANAGEMENT AND DOCUMENTATION OF CASH ADVANCES

Recipients of cash advances are expected to maintain complete records and retain receipts from all transactions involving the funds.

### Project Control Register

The Project Control Register form may be used by cash advance recipients to keeping track of expenditures. Sponsored Programs Services provides supplies of the Project Control Register upon request.

### Security of Funds

The recipient of a cash advance is responsible for the security of the funds.

### Traveler’s Checks

When practical, recipients of cash advances are encouraged to obtain traveler’s checks. WSU or the project sponsor pays the bank charges.

### Bank Accounts

Large cash advances should be deposited in a bank near the project location.

Bank charges are allowable expenses. A copy of the bank statement is turned in with the periodic receipts or on the final accounting date.
Cash Advances

STATE OF WASHINGTON INVOICE VOUCHER

<table>
<thead>
<tr>
<th>DEPARTMENT NAME</th>
<th>WASHINGTON STATE UNIVERSITY 365</th>
</tr>
</thead>
<tbody>
<tr>
<td>DEPARTMENT ADDRESS</td>
<td>MAIL CODE</td>
</tr>
<tr>
<td>DEPARTMENTAL CONTACT</td>
<td>CONTACT TELEPHONE NO.</td>
</tr>
<tr>
<td>VENDOR OR CLAIMANT</td>
<td></td>
</tr>
<tr>
<td>NAME</td>
<td>Delbert D. Brown</td>
</tr>
<tr>
<td>ADDRESS</td>
<td>345 Plaza Ave.</td>
</tr>
<tr>
<td>CITY/STATE/ZIP CODE</td>
<td>Pullman, WA 99163</td>
</tr>
<tr>
<td>WSU ID NUMBER (WSU EMPLOYEE/STUDENT)</td>
<td>990088776</td>
</tr>
<tr>
<td>SOCIAL SECURITY NO. OR EMPLOYER TAXPAYER ID NO. (NON-WSU INDIVIDUAL)</td>
<td></td>
</tr>
</tbody>
</table>

VENDOR’S CERTIFICATION

I hereby certify under penalty of perjury that the items and totals listed herein are proper charges for materials, merchandise, or services furnished to the state of Washington.

Are you a U.S. citizen? □ YES □ NO If no, indicate visa type □

Are you a current or retired state of Washington employee? □ YES □ NO

BY: (Vendor/Claimant’s Signature in Ink) Professor

DATE DESCRIPTION QUANT UNIT UNIT PRICE AMOUNT

Cash advance per attached request 1 /s/ $250.00

TOTAL

DEPARTMENT:

Please sign and enter the appropriate account code.

AUTHORIZED SIGNATURE /s/ 11/10/16 Cedric Rossiter

ACCOUNT CODE FUND SUBFUND PROG BUDGET PROJECT OBJ SUB AMOUNT AMOUNT

11D 3648 1314

TOTALS

Figure 2
Cash Advances

Bank Accounts (cont.)

Out-of state and foreign accounts — Follow procedures for out-of-state and foreign accounts in *BPPM* 30.65. Foreign banking regulations should be checked. In some countries, one individual cannot write checks on an account established by another, even though they are both working on the same project.

If the bank account is established in the name of Washington State University or in the name of a University department, the approval procedures in *BPPM* 30.65 must be followed.

Safes

Cash amounts in excess of $100 are kept in safes, vaults or money chests if traveler's checks or bank accounts are not used.

Currency Exchange In Foreign Countries

Dollars are exchanged in legal currency transactions, usually at a bank or government currency exchange. The recipient of the cash advance is to obtain a receipt for the transaction for submittal to the Controller's Office on or before the final accounting date. Until the total amount advanced is liquidated, apply the exchange rate used at the time of conversion.

Upon liquidation of the amount advanced, report as a project expense any loss incurred as a result of exchange rate changes. Report as a reduction in expenditures any gain incurred as a result of exchange rate changes.

Prior to requesting a cash advance, consider the local market conditions in order to minimize the impact of exchange rate fluctuations.

Hiring Temporary Employees

When hiring personnel from the local area use standard WSU temporary employment procedures. See *BPPM* 60.26, 60.27, and 55.26. Payroll Services generates checks for temporary employees from accounts designated on appointment forms. Temporary employees are not paid directly from cash advance monies.

Disposal of Property

If the purchase was made with funds from a sponsored account, the principal investigator contacts SPS requesting disposal instructions prior to disposal.

Sale

If property is to be sold, WSU Purchasing should be contacted for proper sale procedures. All sale receipts are retained and turned in on the final accounting date.

Abandonment

Items are abandoned only in appropriate areas of abandonment, e.g., a dump, junkyard, or recycling center.
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Excess Expenditures

Recipients of cash advances should be aware that they are accepting personal liability for expenses that exceed the amount of the cash balance. There is no guarantee that WSU or a sponsoring agency will reimburse excess expenditures.

A recipient of a cash advance who wishes to be reimbursed for excess expenditures should send the following documents to the Controller's Office:

- Receipts for excess expenditures.
- Cash Advance Request — Include the pertinent items indicated above under applying for a cash advance, plus an explanation of why the expenditure was necessary. This request is approved by the dean and department chair.
- State of Washington Invoice Voucher — This is filled out as indicated above under applying for a cash advance.

Final Accounting

The recipient of the cash advance is responsible for turning in all outstanding receipts and unexpended cash to the Controller's Office within 15 days of return to campus as designated on the Cash Advance Request. The Controller's Office should be notified if the recipient of the cash advance cannot account for the expenditures by the final accounting date.

Receipts are to be in chronological order within expenditure type and referenced to the original State of Washington Invoice Voucher number when turned in for final accounting.

All outstanding cash advances must be cleared prior to termination of WSU employment.