

Cash Advances

- **Workday reference guides** referenced in this section are available at: jira.esg.wsu.edu/plugins/servlet/desk/portal/91.
- Unless stated otherwise, **forms** referenced in this section are available at: policies.wsu.edu/prf/04-01-forms-index/.

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 Functions

Cash advances, as documented in this section, are issued from accounts in Workday functions FN13-FN015 and FN017, and funds FD026, FD076, FD080, and FD094 only.

See also the Modernization OBIEE Crosswalk website.

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 cash advance should follow procedures in *BPPM* 95.01 and 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 relevant award and contract sponsors' terms, conditions, regulations, and applicable statutes.

WHO MAY APPLY

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

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

Exception

To request an exception to this policy, submit a request in writing to the SPS Director indicating:

- The reason for the request,
- Justification for the exception to policy, and
- Whether the request is time-sensitive.

APPLYING FOR A CASH ADVANCE

To apply for a cash advance, the applicant completes a Spend Authorization business process in Workday and attaches a State of Washington Invoice Voucher ([Figure 1](#)). (See *BPPM* 30.45.)

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CASH ADVANCE (cont.) See the Workday Create Spend Authorization reference guide for instructions on completing the request.

Installment Amount Required If the applicant plans to use the cash advance for more than 90 days, the advance must be replenished in installments. The SPS Director may grant exceptions to this requirement.

State of Washington Invoice Voucher The applicant attaches a State of Washington Invoice Voucher (see *BPPM* 30.45) to a Spend Authorization business process in Workday. (See the Workday Spend Authorization reference guide.) The invoice voucher must be filled out as follows.

Vendor or Claimant 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 **DESCRIPTION**.

Vendor's Certificate The applicant signs and indicates their title.

Description Indicate *Cash advance per attached request*.

Amount Indicate the total amount of the requested cash advance.

Authorized Signature This is signed by the department chair or their designee.

Grant Worktags Indicate the applicable worktags for the supporting cost center(s).

Routing Attach the State of Washington Invoice Voucher to a Spend Authorization business process in Workday. To allow time for approval and processing, all documents must be routed in Workday a minimum of 10 working days before the advance is needed. Route the documents to:

- The grant manager assigned to the relevant grant worktag,
- The employee's manager, and finally to
- Travel Services or General Accounting (as appropriate).

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STATE OF WASHINGTON INVOICE VOUCHER							PURCHASE ORDER NO. / SPEND AUTHORIZATION NO.																																																																							
WASHINGTON STATE UNIVERSITY 365																																																																														
DEPARTMENT NAME																																																																														
DEPARTMENT ADDRESS					MAIL CODE																																																																									
DEPARTMENTAL CONTACT					CONTACT TELEPHONE NO.																																																																									
SUPPLIER OR CLAIMANT							INSTRUCTIONS TO SUPPLIER OR CLAIMANT Submit this form to claim payment for materials, merchandise, or services. Show complete detail for each item.																																																																							
NAME Delbert D. Brown																																																																														
ADDRESS 345 Plaza Ave.																																																																														
CITY/STATE/ZIP CODE Pullman, WA 99163																																																																														
WSU ID NUMBER (WSU EMPLOYEE/STUDENT) 990088776																																																																														
SOCIAL SECURITY NO. OR EMPLOYER TAXPAYER ID NO. (NON-WSU INDIVIDUAL) *							SUPPLIER'S CERTIFICATION <i>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.</i> Are you a U.S. citizen? <input type="checkbox"/> YES <input type="checkbox"/> NO If no, indicate visa type _____ Are you a current or retired state of Washington employee? YES NO BY: (Supplier/Claimant's Signature in Ink) TITLE X /s/																																																																							
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Figure 1

Cash Advances

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. See [Excess Expenditures](#) and [Final Accounting](#) for procedures regarding providing records and receipts to the Controller's Office.

Expense Report

Cash advance recipients document their expenditures on Expense Reports in Workday. Expense Reports may be created and saved in draft status until ready to be submitted. (See the Workday Create Expense Report reference guide for instructions.)

If a cash advance recipient exceeds the amount of the advance with allowable, out-of-pocket expenses, the recipient may submit an additional Expense Report in Workday, similarly documenting those excess allowable expenditures. Each of these Expense Reports must reference the other by transaction number, and clearly outline which expenses are accounted for in each's documentation. See also [Excess Expenditures](#).

Security of Funds

The recipient of a cash advance is responsible for the security of the funds. (See *Executive Policy Manual* EP6 regarding responsibilities for managing risks to University funds.)

Traveler's Checks

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

Bank Accounts

Large cash advances should be deposited in a bank near the project location. (See *BPPM* 30.65.)

Bank charges are generally considered to be allowable expenses. A copy of the bank statement is turned in with the periodic receipts or on the final accounting date.

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.

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Physical Security

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 exchange transaction for submittal to the Controller's Office, documenting any exchange rate gains or losses. 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. NOTE: The department is always responsible for exchange rate losses unless and until the sponsor agrees to its allowability.

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

Hiring Temporary Employees

Cash advance monies may not be used to directly pay temporary employees. When hiring personnel from the local area use standard WSU temporary employment procedures. See *BPPM* 60.26 and 60.27.

Disposal of Property

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

Sale

If property is to be sold, WSU Surplus Stores should be contacted for proper sale procedures. See *BPPM* 20.80. 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.

Excess Expenditures

Recipients of cash advances should be aware that they and their departments, as appropriate, are accepting personal liability for expenses that exceed the amount of the cash balance or are determined to be inappropriate or unallowable on the funding. There is no guarantee that WSU or a sponsoring agency will reimburse excess, unallowable, or inappropriate expenditures.

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Excess Expenditures (cont.)

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

- Cash advance request (Workday Spend Authorization transaction)— See the Workday Create Spend Authorization reference guide for instructions.
- Receipts for excess expenditures (attachments to the Expense Report in Workday). (See the Workday Create Expense Report reference guide.)
- State of Washington Invoice Voucher (attachment to the Spend Authorization in Workday)— 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 Spend Authorization in Workday. If an advance is used to support research participants, the PI must submit documentation supporting expenditures from the advance at least monthly until the advance is exhausted or the balance returned. The Controller's Office should be notified if the recipient of the cash advance cannot account for the expenditures within this timeline.

Receipts are to be in chronological order within expenditure type and referenced to the original State of Washington Invoice Voucher number when attached to the Spend Authorization in Workday.

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

Prior cash advances must be appropriately documented and cleared before further advances may be issued.