

CATEGORY: FINANCIAL AFFAIRS
SECTION: Funds Management
SUBJECT: Petty Cash – Pittsburgh and Regional Campuses
EFFECTIVE DATE: February 27, 2006 Revised
PAGE(S): 17

I. PURPOSE

To define the procedures applicable to:

- Establishment, maintenance, and closure of temporary and permanent Petty Cash Funds.
- Reimbursement of approved expenditures from a Petty Cash Fund.

II. SCOPE

This document is applicable to all temporary and permanent Petty Cash Funds maintained at the Pittsburgh and Regional campuses.

III. ADMINISTRATIVE RESPONSIBILITIES OVERVIEW

Department Administrator (Dean, Director, Department Chairperson or their designee – designee must not be the Petty Cash Custodian)

- Select a full-time University of Pittsburgh employee as the Petty Cash Custodian.
- Provide instructions for the custodian to accomplish the duties and responsibilities of the assignment.
- Report any theft or loss of Petty Cash Funds to the Public Safety, General Accounting, and Internal Audit Departments.
- Approve or deny Petty Cash Vouchers.
- Designate authorized check signers if funds are maintained in a bank account.
- Periodically review authorized signatures on record and notify the Office of Finance of any changes or deletions.
- Reconcile the funds on hand to the imprest balance immediately following the completion of each reimbursement request, upon receipt of replenishment, in the event of custodial changes, at the end of a sponsored research project, and prior to closing a fund.

It is critical that you reconcile the funds on hand to the imprest balance as required to ensure the integrity of the imprest balance and to safeguard against any misuse of funds.

- If a bank account is maintained, reconcile the bank statement to the imprest balance on a monthly basis, in the event of custodial changes, at the end of a sponsored research project, and prior to closing a fund.

It is critical that you reconcile the bank statement to the imprest balance as required to ensure the integrity of the imprest balance and to safeguard against any misuse of funds.

- Approve or deny establishment, revision, and closure of temporary and permanent Petty Cash Funds.
- Prepare Disbursement Requests to establish or increase Petty Cash Funds and replenish lost or stolen funds maintained in a Petty Cash Fund.
- Attach a copy of this Procedure 05-06-06 and the associated Policy 05-06-06, together with the necessary forms and instructions, to the Disbursement Request; forward to Payment Processing.
- Maintain Petty Cash Custodian status records, e.g., transfers, terminations, Statements of Receipt, etc.
- Periodically determine if Petty Cash Funds are necessary, adequate, or excessive. (Also see "Director, Internal Audit" section of this Procedure.)
- Periodically conduct random reviews of reconciliations of the funds on hand to the imprest balance (Petty Cash Fund amount).

Office of Finance

- Provide department with up-to-date instructions for applying for a business checking account.
- Notify General Accounting when the account has been established, and provide the title, bank name, and account number.

Payment Processing Department

- Provide the initial cash funds (check), together with a copy of this Procedure 05-06-06 and the associated Policy 05-06-06; a Petty Cash Statement of Receipt; "Guidelines to Reconcile Funds on Hand to Petty Cash Imprest Balance"; and any other supporting documentation requirements, to the responsible Petty Cash Custodian.
- Audit and approve or deny Petty Cash Reimbursement Requests.
- Process Petty Cash Reimbursement Requests.
- Prepare and distribute checks to reimburse Petty Cash Funds.

Petty Cash Custodian

- Maintain Petty Cash Fund. Petty Cash Custodians are personally responsible for funds for which they have authority.
- Approve or deny Petty Cash expenditures or requests for reimbursement of Petty Cash purchases. Expenditures or requests relating to sponsored research projects must be in compliance with the Direct Charging Practices Guidelines located at http://www.pitt.edu/HOME/PP/pp_handbooks.html#guide.
- Prepare and submit Petty Cash Reimbursement Requests, including supporting documentation, to Payment Processing.
- Maintain supporting documentation of all Petty Cash expenditures/disbursements. Maintain a record of all sponsored research study participants, including a log with the payee names, addresses, social security numbers, and amounts paid and any other information related to participant payments in accordance with the University's HIPAA Policy located at <http://www.pitt.edu/hipaa>.

DO NOT attach confidential sponsored research project

patient/participant information, i.e., name, address, social security number, etc., to the request for reimbursement.

- Petty Cash Funds, including those maintained in a bank account, are subject to audit. Petty Cash Reimbursement Request copies, canceled checks (or microfilm copies), and other accounting and bank records must be retained by the department for a minimum of seven calendar years.
- Safeguard cash to ensure that any unauthorized persons are prevented from having access. Cash must be kept in a locked drawer, cabinet, or safe with the key in the custodian's possession or the possession of a delegate. Cash drawers should always be locked when away from a work area.
- Notify the appropriate Department Administrator of any losses or theft of funds.

Director, Internal Audit

- Schedule periodic audits of all University Petty Cash Funds, including those maintained in bank accounts.
- Periodically determine if Petty Cash Funds are necessary, adequate, or excessive. Develop procedures to eliminate, reduce, and evaluate the need for Petty Cash Funds when audit findings warrant.
- Issue reports on audit findings.

IV. PROCEDURE

Request to Establish a Petty Cash Fund

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| Department Administrator | <ol style="list-style-type: none">1. Prepare a memo on University of Pittsburgh letterhead to the Director of General Accounting and include the following information:<ul style="list-style-type: none">- printed name and signature of the Department Administrator- justification for the fund- an explanation of how the funds will be safeguarded- dollar amount required- expected use of the fund- term of the fund - permanent or temporary (if temporary, the length of time required)- department or sponsored research project account number(s) of the fund (a single fund may be obtained for the purpose of maintaining multiple sponsored research projects)- a department account number for bank charges and fees if such charges are not allowable against the sponsored research project- begin and end date of sponsored research project(s) assigned to the fund- name, title, and signature of the Petty Cash Custodian/Co-Custodians |
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- copy of University of Pittsburgh staff ID of the Petty Cash Custodian/Co-Custodians
- names of authorized check signers (a minimum of two) if the fund will be maintained in a bank account
 - Department Administrator
 - Petty Cash Custodian
- anticipated frequency of replenishment

General Accounting

2. If the Petty Cash Fund is approved by the Director of General Accounting, including Research and Cost Accounting validation, i.e., active project status, project funds availability, and project end date for all funds associated with sponsored research projects, prepare a Disbursement Request, FORM 0014 (Exhibit E), for the approved amount of the fund and assign a unique reference number and a corresponding SITE ID to each fund.
3. Attach a copy of this Procedure 05-06-06 and the associated Policy 05-06-06, together with the Petty Cash Statement of Receipt (Exhibit A); "Guidelines to Reconcile Funds on Hand to Petty Cash Imprest Balance"; and any other supporting documentation requirements, to the Disbursement Request.
4. Forward the Disbursement Request, with attachments, to Payment Processing.
5. Forward a copy of the request to establish the fund to Research and Cost Accounting if the fund is related to a sponsored research project.
6. Forward a copy of the request to establish the fund to the Office of Finance if the fund will be maintained in a bank account.

Payment Processing

7. Prepare and forward a check to the Petty Cash Custodian, with the documents provided by General Accounting, i.e., a copy of this Procedure and the associated Policy; a Petty Cash Statement of Receipt; "Guidelines to Reconcile Funds on Hand to Petty Cash Imprest Balance"; and any other supporting documentation requirements.

Petty Cash Custodian

8. Complete the Statement of Receipt to acknowledge the amount, location, and receipt of the fund.
9. Sign the Statement of Receipt.
10. Make a photocopy of the Statement of

Receipt; retain and file.

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| | 11. | Return the original signed Statement of Receipt to General Accounting within five business days. |
| General Accounting | 12. | Retain and file the original Statement of Receipt. |
| | 13. | Update the Petty Cash listing and forward a copy to Payment Processing. |
| Payment Processing | 14. | Retain updated Petty Cash listing for reimbursement purposes. |

Applications for a Petty Cash Fund Maintained in a Bank Account (\$1,000 or more)

Petty Cash Custodian

1. Once approval has been received from the Director of General Accounting, contact the Office of Finance to obtain up-to-date instructions for applying for a business checking account.

Note: The use of ATM cards, check cards and Merchant cards is strictly prohibited.

2. In accordance with the instructions provided by the Office of Finance, apply for a business checking account at one of the approved primary cash management banks.

- Only one fund may be maintained in a single bank account.

3. Open the account using a minimum of three authorized signatures as follows:

- University of Pittsburgh Treasurer or Assistant Treasurer
- Department Administrator
- Petty Cash Custodian

Note: Checks require only one signature.

4. Establish the account title as follows:

- First line: University of Pittsburgh, Petty Cash
- Second line: Department/Project name establishing the account

5. The University of Pittsburgh's Tax Identification number (ID #) should be used in establishing the account. The Tax ID # should be secured from the Office of Finance or the General Accounting Department.

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| Office of Finance | 6. Notify General Accounting when the account has been established, and provide the title, bank name, and bank account number. |
| | 7. Retain and file a copy of the fully executed banking documents. |
| General Accounting | 8. Update Petty Cash Fund records. |
- Cash Purchases and Reimbursement (All Petty Cash Funds)
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| Faculty/Staff Employee | 1. Obtain a Pennsylvania (Sales Tax) Exemption Certificate for the University of Pittsburgh from the Department Administrator. <ul style="list-style-type: none">- The certificate is available at: http://www.bc.pitt.edu/form/arStec.pdf- The certificate must be signed by the Department Administrator. |
| | 2. Limit purchases to a maximum of \$300 for any one voucher. (Limited exceptions to this should be approved by the Director of General Accounting). <ul style="list-style-type: none">- Cash purchases for miscellaneous office supplies are limited to \$100 for any one-time or any single purchase. |
| | 3. Inform the sales clerk that the purchase is for the University and request a sales tax exemption. |
| | 4. Retain the sales receipt and cash register tape, or other proof of payment. |
| | 5. Complete a Petty Cash Voucher, FORM 0046 (Exhibit B), in accordance with the instructions provided in the Form Instruction Guide. |
| | 6. Obtain the approval signature from the appropriate Department Administrator. |
| | 7. Submit the completed Petty Cash Voucher to the departmental Petty Cash Custodian, together with the proof of payment document(s). |
| Petty Cash Custodian | 8. Verify the amounts and individuals receiving funds. Reimburse the individuals with cash or prepare a check for reimbursement. |
| | 9. Request funds to replenish the Petty Cash Fund as explained below in the "Reimbursement of Petty Cash Funds" section of this Procedure. |

Travel Advances/Travel and Business Expense Reports (Athletic Department only)

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| Faculty/Staff Employee | 1. Submit Travel Advance or Travel and Business Expense Report to Payment Processing or to the Assistant Athletic Director for Business and Finance for audit approval. |
| | 2. Present approved Travel Advance or Travel and Business Expense Report to Athletic Department Petty Cash Custodian. |
| Petty Cash Custodian | 3. Verify the amounts and individuals receiving refunds. Prepare and present checks to reimburse the individuals. |
| | 4. Request refunds to replenish the Petty Cash Fund as explained below in the "Reimbursement of Petty Cash Funds" section of this Procedure. |

Commissions/Athletic Refunds (Athletic Department only)

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| Commission/Refund Requester | 1. Submit a commission request or refund request to the appropriate Athletic Department Administrator for approval. |
| | 2. Present the approved request to the Athletic Department Petty Cash Custodian. |
| Petty Cash Custodian | 3. Verify the amounts and individuals receiving refunds. Prepare and present checks to reimburse the individuals. |
| | 4. Request funds to replenish the Petty Cash Fund as explained below in the "Reimbursement of Petty Cash Funds" section of this Procedure. |

Sponsored Research Projects

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| All Responsible Areas | 1. Refer to the above "Request to Establish a Petty Cash Fund" and "Application for a Petty Cash Fund Maintained in a Bank Account" (if applicable) sections of this Procedure to establish a Petty Cash Fund. |
| Petty Cash Custodian | 2. Verify the amounts and individuals receiving funds. Pay the individuals with cash or prepare a check for participant payment. |
| | 3. Maintain accurate and sufficient documentation to support all transactions in accordance with the "Direct Charging Practices Guidelines" at http://www.pitt.edu/HOME/PP/pp_handbooks.html#guide and the |

University's HIPAA Policy at
<http://www.pitt.edu/hipaa>.

- A single fund may be used for the purpose of maintaining multiple sponsored research projects.
 - Only one fund may be maintained in a single bank account.
4. Notify General Accounting of any changes, i.e., custodial, address, project number, etc., regarding the fund.
- Department Administrator 5. Reconcile the funds on hand to the imprest balance according to the "Reconciliations" section of this Procedure below.
- Petty Cash Custodian 6. Replenish the Petty Cash Fund according to the "Reimbursement of Petty Cash Funds" section of this Procedure. DO NOT attach confidential patient/participant information, i.e., name, address, social security number, etc., to the request.
7. No later than January 10th of each year, report research participants receiving \$600 or more in a calendar year to the Payment Processing Compliance Group at 3000 Cathedral of Learning. The report should include the participants' names, addresses, social security numbers, and amounts received. Call (412) 648-7845 if you require additional information.
- Note: Failure to report this information may subject the University and the participant to a fine by the IRS.
- General Accounting 8. Monitor the project end dates to ensure timely closure of the fund.
- All Responsible Areas 9. Refer to the following procedures to maintain and close the fund.
- Payment Processing 10. Issue 1099's to research participants receiving \$600 or more in a calendar year.
- Reimbursement of Petty Cash Funds
- Petty Cash Custodian 1. Request a reimbursement to a Petty Cash Fund when required, but no less frequently than once each month.
2. Prepare a Petty Cash Reimbursement Request, FORM 0047 (Exhibit C), in accordance with the instructions provided in the Form Instruction Guide. Include the SITE ID assigned

by General Accounting.

3. Be sure to include any bank charges, fees, or interest earned if the fund is maintained in a bank account. Record bank charges, fees, and interest to the departmental account approved for fund expenditures. Also record a department account number for bank charges and fees if such charges are not allowable against the sponsored research project. Interest may be credited to the sponsored research project.

- 4 Retain a copy of the Petty Cash Reimbursement Request for file.

5. Attach the reimbursed Petty Cash Voucher(s) and the supporting documentation to the original of the Petty Cash Reimbursement Request and forward to Payment Processing.

DO NOT attach confidential patient/participant information, i.e., name, address, social security number, etc.

Payment Processing

6. Audit the Petty Cash Reimbursement Request.
7. Return denied Petty Cash Reimbursement Request(s) to the Petty Cash Custodian.
8. Prepare a check for approved requests to reimburse the Petty Cash Fund.
9. Forward the check to the Petty Cash Custodian.
10. Forward the original Petty Cash Reimbursement Request and the attached supporting documentation to Financial Records Services.

Financial Records Services

11. Retain and file the original Petty Cash Reimbursement Request and the attached supporting documentation.
12. Retain the records in accordance with the University's record retention policies.

Petty Cash Custodian

13. Retain Petty Cash Reimbursement Request(s) copies for seven calendar years.
14. Maintain a permanent file of all authorization documents used to establish a Petty Cash Fund.

Voiding a Check

Department Administrator

1. To void a check, the physical check must be in hand. Write "VOID" across the face of the check. Make an entry in the Petty Cash Register of the voided check and add the check amount back into the balance.
2. If it is necessary to void a check and reissue it, but the original check is not in hand, verify with the bank that the check remains outstanding. Initiate a stop payment for the check. Obtain a document signed by the recipient stating why the original check needs to be replaced (i.e., never received, lost, destroyed, etc.). Make a notation in the Petty Cash Register that a reissue was made but the original check was not returned.

NOTE: Given the cost of stop payments discretion should be used when voiding a check. If the stop payment fee is greater than the check amount, do not process a stop payment on the check, simply void the check on the Petty Cash Check Register.

3. If the voided check has already been reimbursed and it is not necessary to reissue the check, include the amount on the next Petty Cash Reimbursement Request (FORM 0047) as a credit. If the voided check has never been reimbursed, do not include it on the Petty Cash Reimbursement Request. Only include the replacement check on the Petty Cash Reimbursement Request.
4. Retain all voided checks of active Petty Cash Funds in department files in accordance with the University's record retention guidelines. File them with the canceled checks (or microfilm copies) received back from the bank. Never shred any checks.

Reconciliations

Department Administrator

1. Reconcile the funds on hand to the imprest balance immediately following the completion of each reimbursement request, upon receipt of replenishment funds, in the event of custodial changes, at the sponsored research project end and prior to the close of one sponsored research project and the opening of a new sponsored research project. All discrepancies must be resolved.
2. If the fund is maintained in a bank account, reconcile the bank statement

to the imprest balance on a monthly basis.

3. In April of each year, void all checks that have been uncashed for 18 months.

- Make a list of the stale-dated checks including check numbers, check dates, dollar amounts, and the accounts to which they were charged. These checks should no longer be listed on the outstanding check list.
- Update the Petty Cash Fund register for the total amount.
- Include the total amount for the voided checks on the next reimbursement request, crediting the departmental account or sponsored research project to which the original disbursement was charged.
- If a check that has been stale-dated clears the bank, the amount of the check must be reimbursed. Make a copy of the bank statement and highlight the stale-dated check. Attach the statement copy to the next Petty Cash Reimbursement Request. Update the Petty Cash Register for the amount.

4. Each year, no later than June 15, forward a copy of the May reconciliation, including bank statement, stale-dated check list, and outstanding check list, to General Accounting for review and filing.

General Accounting

5. Investigate any discrepancies.
6. Periodically conduct random reviews of the bank statement balance to the imprest balance.
7. Document improper fund administration and report to Internal Audit for further investigation.

Transfer of Petty Cash Duties to a New Custodian

Department Administrator

1. Two weeks prior to the change, select a new custodian.
2. Notify the Director of General Accounting of the change in writing on University of Pittsburgh letterhead. Include the name, title, and signature of the new custodian. Provide a copy of the new custodian's staff ID.
3. If the fund is maintained in a bank account, file the new custodian's signature with the bank.

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| General Accounting | 4. | Forward the following to the new custodian: a copy of this Procedure and associated Policy; a Petty Cash Statement of Receipt (Exhibit A); "Guidelines to Reconcile Funds on Hand to Petty Cash Imprest Balance"; and any other supporting documentation requirements. |
| | 5. | Forward to Research and Cost Accounting, a copy of the request for "Transfer of Petty Cash Duties to a New Custodian" for sponsored research funds. |
| Department Administrator | 6. | Before transferring responsibility for the fund, reconcile the funds on hand to the Petty Cash Fund imprest balance. |
| Petty Cash Custodian | 7. | The newly assigned custodian must verify the reconciliation and count the cash and the total amount of the Petty Cash Voucher(s) in the Petty Cash Fund to verify that the amount is correct. |
| | 8. | Sign the new Statement of Receipt to acknowledge responsibility for the fund. |
| | 9. | Make a photocopy of the new Statement of Receipt; retain and file. |
| | 10. | Return the new Statement of Receipt to General Accounting within five business days. |
| General Accounting | 11. | Retain and file the new Statement of Receipt. |
| | 12. | Date and initial the original Statement of Receipt, signed by the terminating custodian, and mark "CANCELED." Retain a copy for the General Accounting Petty Cash Fund file. Return the "canceled" original Statement of Receipt to the terminating custodian. |
| | 13. | Update the Petty Cash Listing. |
| | 14. | Notify Payment Processing, in writing or via e-mail, of the change in Petty Cash Custodian and periodically provide to them an updated listing. |
| Internal Audit of Petty Cash Funds | | |
| Director, Internal Audit | 1. | Schedule periodic audits of all University Petty Cash Funds, including those maintained in bank accounts, to ensure proper administration of the funds. |

Theft or Loss of Petty Cash Funds

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| Petty Cash Custodian | 1. | Notify the Department Administrator immediately upon discovery of the loss or theft of Petty Cash Funds. |
| Department Administrator | 2. | Within 24 hours, notify the Public Safety, General Accounting, and Internal Audit Departments of the loss or theft of Petty Cash Funds. |
| Public Safety and Internal Audit | 3. | Investigate loss or theft of Petty Cash Funds. |
| | 4. | Implement any necessary corrective procedures to preclude reoccurrence. |
| | 5. | Notify the General Accounting Department of the outcome of the investigation. |
| Department Administrator | 6. | Obtain a copy of the police report. |
| | 7. | Write a memo on University of Pittsburgh letterhead to the Director of General Accounting indicating an account number that may be charged for the lost or stolen cash. Include a copy of the police report. |
| General Accounting | 8. | Prepare a Disbursement Request to replenish the Petty Cash Fund for the amount of the lost or stolen funds. |
| | 9. | Forward the Disbursement Request to Payment Processing for check preparation. |
| Payment Processing | 10. | Prepare and forward a check to the Petty Cash Custodian. |

Closing a Petty Cash Fund

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| Petty Cash Custodian | 1. | When closing a Petty Cash Fund, provide a final accounting of all expenditures. Prepare a Petty Cash Reimbursement Request (FORM 0047). Write across the form "DO NOT REIMBURSE." |
| Department Administrator | 2. | Reconcile the funds on hand to the imprest balance. If the fund is maintained in a bank account, resolve all outstanding checks before closing the fund. Promptly notify General Accounting of any unresolved outstanding checks. |
| Petty Cash Custodian | 3. | Cut the lower right-hand corner on all unused checks. Print "VOID" across the face of all unused checks and deliver to the General Accounting Department. |

4. Petty Cash Fund closure may be accomplished by preparing a Cash Report for one or both of the following:
 - Cash on hand
 - Check(s)
 - Check for final Petty Cash Replenishment Request*
 - Check(s) to close bank account

*To expedite fund closure, rather than submit the final Petty Cash Reimbursement Request (FORM 0047) to the Payment Processing Department, send the request to the General Accounting Department for special handling.

DO NOT send cash or checks to the General Accounting Department.
5. Prepare a Cash Report, Form 0200, Journal Entry (Exhibit D), as follows:

Debit

GME	\$X,xxx.xx
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Enter the total dollar amount of all cash and/or checks. This amount must agree to the imprest balance. Notify General Accounting of any differences before completing the Cash Report.

Credit

02-03020-1095-10101-000000-RRRRR*	\$X,xxx.xx
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Enter the total dollar amount of all cash and/or checks. This amount must agree to the imprest balance. Notify General Accounting of any differences before completing the Cash Report.

*RRRRR, above, is the unique identifying reference number assigned to each Petty Cash Fund. Contact General Accounting for questions regarding this number.
6. Check the cash receipts box in the category section.
7. Indicate in the description area the Custodian's name and that the Petty Cash Fund is being closed.
8. Make two copies of the Cash Report. Retain one copy for the department's files.
9. Endorse the check(s), if applicable.

10. Generate an adding machine tape and attach it along with the cash and check(s) to the original Cash Report (Journal Entry Form 0200).
11. Submit, in person, the original Cash Report and copy to the Student Payment Center in G-7 Thackeray Hall. The Student Payment Center may refuse a Cash Report if it is completed incorrectly or if it is missing any required supporting documentation or signatures.
12. Await an acknowledgement of receipt stamp and signature on the Cash Report copy before leaving the Student Payment Center.
13. Submit the copy of the validated Cash Report (#12 above) to General Accounting.
- General Accounting 14. If applicable, review and manually code the final Petty Cash Reimbursement Request (FORM 0047). Submit the form to the Payment Processing Department.
- Payment Processing 15. If applicable, input the final Petty Cash Reimbursement Request in accordance with the coding instructions, from General Accounting, noted on the form.
- General Accounting 16. Upon confirmation of Petty Cash Fund closure in PRISM, mark the original Statement of Receipt, "CANCELED". Date and initial the Statement of Receipt. Retain a copy for the General Accounting Petty Cash Fund records and file with the copy of the validated cash report. Return the "canceled" original Statement of Receipt to the custodian.

V. EXHIBITS

EXHIBIT A - Petty Cash - Statement of Receipt

EXHIBIT B - FORM 0046, Petty Cash Voucher
FORM 0046 Form Instruction Guide

EXHIBIT C - FORM 0047, Petty Cash Reimbursement Request
FORM 0047 Form Instruction Guide

EXHIBIT D - FORM 0200, Journal Entry
FORM 0200 Form Instruction Guide

EXHIBIT E - FORM 0014, Disbursement Request
FORM 0014 Form Instruction Guide

VI. REFERENCES

Policy 05-06-06, Petty Cash - Pittsburgh and Regional Campuses

Procedure 05-06-03, Disbursement Requests

Procedure 05-06-02, Cash Reports

Direct Charging Practices Guideline

http://www.pitt.edu/HOME/PP/pp_handbooks.html#guide

Guidelines to Reconcile Funds on Hand to Petty Cash Imprest Balance

University's HIPAA Policy at <http://www.pitt.edu/hipaa>

Pennsylvania Exemption Certificate at

<http://www.bc.pitt.edu/forms/arStec.pdf>