



**Northern Illinois
University**

NIU Cash Funds Request Form

FUND CUSTODIAN INFORMATION:

LAST NAME:	FIRST NAME:	EMPLOYEE ID:
DEPARTMENT:	COLLEGE:	EMAIL ADDRESS:
CAMPUS ADDRESS:		TELEPHONE NUMBER:

TYPE OF REQUEST

- Petty Cash (*Review Policies on Page 3*) – Used for purchase of small items or services
- Working Fund (*Review Policies on Page 4*) – Used in a cashing function during normal business
- Research Cash Advance (*Complete Page 2 and Review Policies on Page 5*) – Used for human subject payments, field expenses and other activities for which it is impossible or impractical to use the University procurement or reimbursement processes.

AMOUNT REQUESTED: \$	COST CENTER:	DEPARTMENT DEFAULT COST CENTER (Research Advances Only):
BRIEFLY DESCRIBE THE PURPOSE FOR THE CASH FUNDS:		

I have read the restrictions and policies pertaining to the fund type being requested and understand that I am personally responsible for the administration, accounting, and ultimate redeposit of the funds into the University's Working Cash Fund. Should I not redeposit this advance with the University per the policies, the University is authorized to collect the full amount of the Working Fund Cash Advance from me through payroll deduction.

FUND CUSTODIAN:

Signature

Date

The Department Head acknowledges responsibility for creating an internal policy for timely review and sign-off and ensuring collection of the fund upon the Custodian's separation from the department. Funds that cannot be collected from the Custodian upon separation from the University will be charged to the department's default cost center.

DEPARTMENT HEAD:

Signature

Date

COST CENTER MANAGER:

(if not Dept. Head)

Signature

Date

CONTROLLER:

Signature

Date

Research Cash Advance: Supplemental Information (Required for Research Cash Advances Only)

Purpose of cash advance:

Research Participants Travel Other

Human Subject Payments

IRB Protocol #: _____

IRB Start Date: _____ IRB Expiration Date: _____

Anticipated Cash Advance End Date (prior to IRB Expiration Date): _____

Payments to research participants must follow the [NIU Payments to Research Participant Policy](#)

Travel

Name of Project or Travel Destination: _____

Date of departure: _____ Date of return: _____

If traveling internationally, [see NIU International Travel Policy and Procedures](#) for additional travel requirements

Purpose of Travel:

Principal Investigator (PI)

Approval:

_____ _____
Signature *Date*

44 Funded - Route to Sponsored Programs for Approval (Lowden Hall #203 or GrantsFiscal@niu.edu)

Sponsored Programs

Administration Approval:

OR _____ _____
Signature *Date*

41 Funded - Route to Controller’s Office for Approval (Lowden Hall #201 or ControllerOffice@niu.edu)

Petty Cash Restrictions and Policies

- The petty cash advance should be replenished on a timely basis via a check request form. Current valid receipts must accompany the check request and should clearly indicate the business purpose of the purchases. All funds must also be replenished at the end of the fiscal year to ensure expenses are recorded in the correct fiscal year.
- Each individual petty cash expenditure should be under \$100.00.
- The petty cash advance is to be used for University business only. Personal loans, hold checks, gift cards, etc. are not permitted. Misuse or abuse of the advance will result in an immediate recall of the total amount advanced.
- Sales and use taxes are not reimbursable. Please always use the [IL Tax Exemption Form](#) when making purchases on behalf of NIU.
- The petty cash advances are not to be used for travel or meal expenses. These expenses are reimbursable on a travel voucher (see 4-31 Travel). However, parking and toll expenses may be reimbursed through petty cash (providing no other travel expenses are incurred).
- All petty cash advances are subject to audit, at any time. All funds must be kept on-site at NIU, locked up in a safe place, and should never be commingled with personal funds. The fund custodian is responsible for the accounting and safekeeping of the fund. Any shortages of the fund are the responsibility of this individual.
- All funds are to be returned, intact, to the University when they are no longer needed, upon reassignment or separation from the University or upon the request of the Controller.
- GENERAL POLICY – Funds 02, 04 and 44 are not allowed as a default cost center.

Closing the Petty Cash fund consists of two steps:

1. Deposit cash on hand with the University Bursar using the Department's default cost center and account 110105. Include the description "TO CLOSE PETTY CASH- "Fund custodian name"" on the deposit form. A deposit receipt will be given to the employee.
2. Submit receipts for funds used with a check request form to Accounts Payable using an approved Departmental cost center and account code 672005. State on the form that the request is "TO CLOSE PETTY CASH- "Fund custodian name"". Accounting will record the expense for funds used and close the fund instead of issuing reimbursement.

Cash Funds Policy & Procedures: <https://www.niu.edu/policies/policy-documents/cash-funds.shtml>

Working Fund Restrictions and Policies

- Working funds are used for the purpose of making change and should not be used for making purchases. These funds should be kept intact and will not be reimbursed.
- The working fund is to be used for University business only. Personal loans and hold checks are not permitted. Misuse or abuse of the advance will result in an immediate recall of the total amount advanced.
- All working fund advances are subject to audit, at any time. All funds must be kept on-site at NIU, locked up in a safe place, and should never be commingled with personal funds. The individual receiving the advance is responsible for the accounting and safekeeping of the fund. Any shortages of the fund are the responsibility of this individual.
- All funds are to be returned, intact, to the University when they are no longer needed, upon reassignment or separation from the University or upon the request of the Controller.
- GENERAL POLICY – Funds 02, 04 and 44 are not allowed as a default cost center.

Closing the Working Fund:

- Deposit the original amount of the advance, intact, with the University Bursar using the default cost center and account 110105. State on the deposit slip "TO CLOSE WORKING FUND- "Fund custodian name"". A receipt will be given to the employee.

Cash Funds Policy & Procedures: <https://www.niu.edu/policies/policy-documents/cash-funds.shtml>

Research Cash Advance Restrictions and Policies

Principal Investigators (PI) can request research cash advances for themselves, research and creative staff, and students. These advances are expected to accommodate research activities for which processing on campus payments are impossible or impracticable. These activities are generally limited to research travel and payments to human subject research participants. The PI is accountable for all advanced funds.

- Principal Investigators are responsible for safeguarding the funds and obtaining appropriate receipts and documentation to support the cash advance and ensuring allowability under NIU policy and federal, state, local or other grantor guidelines, as applicable.
- A default cost center must be provided as a placeholder for the cash amount requested. Funds 02, 04 and 44 are not allowed as a default cost center.
- The default cost center will be used to cover any charges that are deemed unallowable and/or lack proper support documentation.
- Any unused funds must be returned to the University or the default cost center will be charged.
- Institutional Review Board (IRB) approval is required before any research cash advance can be issued for human subject payments.
- Research cash advances may be requested on federal (including flow through) or private grants to facilitate the sponsored project. Expenses must meet Federal Uniform Guidance and grantor rules and requirements.
- Cash advances on State of Illinois funded grants are not permitted.

Reconciling the Research Cash Advance

- At minimum, cash advances will be reconciled within 30 days of the cash advance end date (generally the end date is the return date of travel or IRB expiration date). Sponsored Programs Administration may require more frequent reconciliation to meet grant reporting requirements.
- The Principal Investigator must provide receipts and/or other documentation supporting expenditures made with the advanced funds.
 - **University Funded Research** - Accounts Payable will review the expenditures for non-grant funded cash advances to ensure allowability with NIU policies and procedures and will clear the research cash advance funds and record the expenses.
 - **Grant Funded Research** - Sponsored Programs Administration will review the expenditures for grant-funded cash advances to ensure allowability with sponsor rules and requirements. Expenditures made from research cash advances are not considered the sponsor's responsibility until the reconciliation is complete and the reconciling transaction is recorded.
- Upon reconciliation, allowable expenses will be transferred to the university cost center or grant account funding the activity.
- Reconciliations not completed in a timely manner may escalate to the Vice President for Research and Innovation Partnerships.
 - Controller's Office will track and escalate advances made for University Funded Research.
 - Sponsored Programs Administration will track and escalate advances made for Grant Funded Research.
- PIs in past due status may not be eligible for another research cash advance until all other outstanding research cash advances are reconciled.