



	SOP #	FINC0001
	Revision #	1.0
	Implementation Date:	11/01/2015
SOP Owner: Finance	Last Reviewed/Update Date:	10/05/2015
SOP Contributor(s): Research Departments, Finance, OSRA, Cashier	Approved Date:	10/12/2015

Petty Cash Reimbursement on Grants Standard Operating Procedure

1. Purpose

WCMC is required by federal regulation to monitor and review any research related costs associated to Grants. All transactions for expenditures must be assessed for validity and appropriateness according to the sponsor NOA guidelines as well as WCMC policies. The following standard operation procedure will define the scenarios, responsibilities and procedures associated with maintaining compliance with internal, federal and sponsor requirements.

2. Scope

This standard operating procedure should be used by the Cashier's Office, Office of Sponsored Research Compliance team, Finance Grants and Contracts and any faculty or non-faculty requesting petty cash reimbursement. The following operation procedure only applies to petty cash requests that are requesting reimbursement from a grant -WBS - account.

There are three scenarios where this standard operation procedure should be used:

- a. An investigator has purchased research supplies for their grant
- b. Subjects require reimbursement for travel/expenses on a grant account to participate on associated clinical trials
- c. An investigator and/or staff require reimbursement for travel/expenses associated to a specific grant account

3. Prerequisites

- There should be an allocated budget for the specific GL
- There should be sufficient funds available

4. Related Documents

There are two documents related to this SOP:

1. Petty Cash Request Form (<http://intranet.med.cornell.edu/finance/forms/>)
2. Email Template (appendix A)



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5. Responsibilities

- **R**esponsibility = person or role responsible for ensuring that the item is completed
- **A**ccountable = person or role responsible for actually doing or completing the item
- **C**onsulted = person or role whose subject matter expertise is required in order to complete the item
- **I**nformed = person or role that needs to be kept informed of the status of item completion

<div style="border: 1px solid black; padding: 5px; width: 100%; height: 100%;"> <div style="position: absolute; top: 0; right: 0; text-align: right;">Role</div> <div style="position: absolute; bottom: 0; left: 0; text-align: left;">Process Deliverable (or Activity)</div> </div>	Investigator	Department Administrators	Cashier	Grant & Contracts Finance	OSRA Administrator	Controller	OSRA Director	Clinical Trial Subjects
Development/Maintenance of SOP	I	I	C	A	I	R	C	I
Account Management for budget	R	A		C	I			
Maintenance of the shared mailbox		I	C	A	A	I	I	
Preparation of the Petty Cash Form and backup	R	A	C	I	I			C
Review Petty Cash Request		C		R	A			
Distribute the funds	I	I	R/A	I	C			I



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6. Procedure

Step	Action	Method	Owner	Schedule
1.0	Prepare the Grant Petty Cash Request	Manual	Academic Department	As needed
1.1	Principal Investigator (PI) or department administrator will fill out the "Petty Cash Reconciliation Form"			
1.1.1	<i>The WBS associated with the account(s) in question should be clearly notated on the form</i> <i>Note: it is recommended that only grant accounts or only fund accounts be included on a single petty cash request form if possible</i>			
1.1.2	<i>Should a clinical trial subject require reimbursement, then it is the responsibility of the department administrator to submit the appropriate forms on behalf of the subject</i>			
1.2	Principal Investigator (PI) or department administrator will ensure that the request is appropriate			
1.2.1	<i>Ensure that the expenses being submitted are allowable as per the sponsor award guidelines</i>			



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1.2.2	<i>Ensure that the account has the appropriate budget per the GL being submitted</i>			
2.0	Submit the Grant Petty Cash Request	Outlook	Academic Department	Within 90 days of expense
2.1	Prepare the email to central			
2.1.1	<i>Attach the request form and all backup documentation including receipts</i>			
2.1.2	<i>The email subject line should be formatted as follows: Department_Requestor CWID_Amount i.e. Medicine_XXXnnnn_400.00</i>			
2.1.3	<i>If the request contains both Grant and Fund accounts, the form must be submitted for grant review first before any reimbursement is made</i>			
2.1.4	<i>If the request is for any clinical trial accounts, please indicate which accounts are clinical trials in the body of the email message to ensure the request is not rejected for any account deficits</i>			
2.2	Submit the email to the central mailbox			
2.2.1	<i>Address the email to "GCA_Petty Cash"</i>			



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3.0	Receipt of the Grant Petty Cash Request	Outlook	OSRA Admin	As needed
3.1	There will be a central intake mailbox for all grant petty cash requests			
3.1.1	<i>OSRA Admins will monitor the inbox for new requests as determined by OSRA management</i>			
3.1.2	<i>When an OSRA Admin assigns a request for review then the request should be placed in the 'In Progress' folder</i>			
4.0	Review Grant Petty Cash Request	Manual	OSRA Admin	48 hours from receipt
4.1	Review the request is within the appropriate budget period			
4.1.1	<i>Only review the request against WBS accounts</i>			
4.2	Review the request and backup documentation for reasonableness for the performance of the award; allocable; in conformance with any limitations or exclusions set forth in the sponsor guidelines			
4.3	Review the request complies with the WCMC petty cash guidelines- maximum request reimbursement of \$400			
4.4	Review the associated WBS Account(s) for appropriate budget availability	SAP		
4.4.1	<i>Clinical trial accounts can have</i>			



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	<i>insufficient funding available as budgets are uploaded after billing</i>			
5.0	Determine action for Grant Petty Cash Request	Outlook	OSRA Admin	48 hours from receipt
5.1	Submit approval for petty cash request completion			
5.1.1	<i>Electronically sign the petty cash document and lock the pdf</i>			
5.1.2	<i>Send an approval email with embedded approval form to the Department using the template</i>			
5.1.3	<i>Move the petty cash request email from the 'In-Progress' folder to the 'Approved' folder</i>			
5.1.4	<i>Copy the approval email into the 'To Be Processed' folder for the Cashier's office</i>			
5.2	Submit rejection of the petty cash request			
5.2.1	<i>Send a rejection email to the Department using the template</i>			
5.2.2	<i>Do not sign or lock the pdf document, and move from the 'In Progress' folder to the 'Rejected' folder</i>			
5.3	Submit request for additional information of the petty cash request			
5.3.1	<i>Send an additional information email to the Department using the template</i>			



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5.3.2	<i>Request should be notated for awaiting additional information (color code)</i>			
5.3.2.1	<i>Reject request when additional information not received</i>			After 5 days
6.0	Dispute a rejection	Outlook	Academic Department	When a rejection was received
6.1	Submit reason for dispute directly to Grants and Contracts Finance, and attached the rejection email			
7.0	Return additional information	Outlook	Academic Department	Within 5 days of request
7.1	Submit the additional information requested			
7.1.2	<i>Request for additional information will only be made once, if additional information is missing then the request will be rejected</i>			
8.0	Process the Petty Cash Request	Manual	Cashier's Office	When approval received
8.1	Process the batch payments on all approved requests			Processing occurs at 3pm
8.1.1	<i>Pull all approvals from the 'To Be Processed' folder and send for batch payment</i>			All approvals received prior to 3pm will have cash available next business day
8.1.2	<i>Hold the cash and approval until requestor pick-up</i>			



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8.1.3	<i>Create an additional tab on the reconciliation for the pending monies awaiting pick up; move the approved request from 'To Be Process' folder to 'Awaiting Pick Up' folder</i>			
9.0	Pick Up Cash	Manual	Academic Department	When approval received
9.1	Bring the approval email, which has the approval form embedded within, to the cashier's office for payment pick up			
10.0	Finalize Petty Cash Request	Outlook	Cashier's Office	When money pick up
10.1	Scan the documents and save in the shared drive with the following format: Posting Date (Y/M/D)_ Department_ Requestor CWID_ Amount			
10.2	Move the approved request from the 'Awaiting Pick Up' folder to the 'Completed' folder			



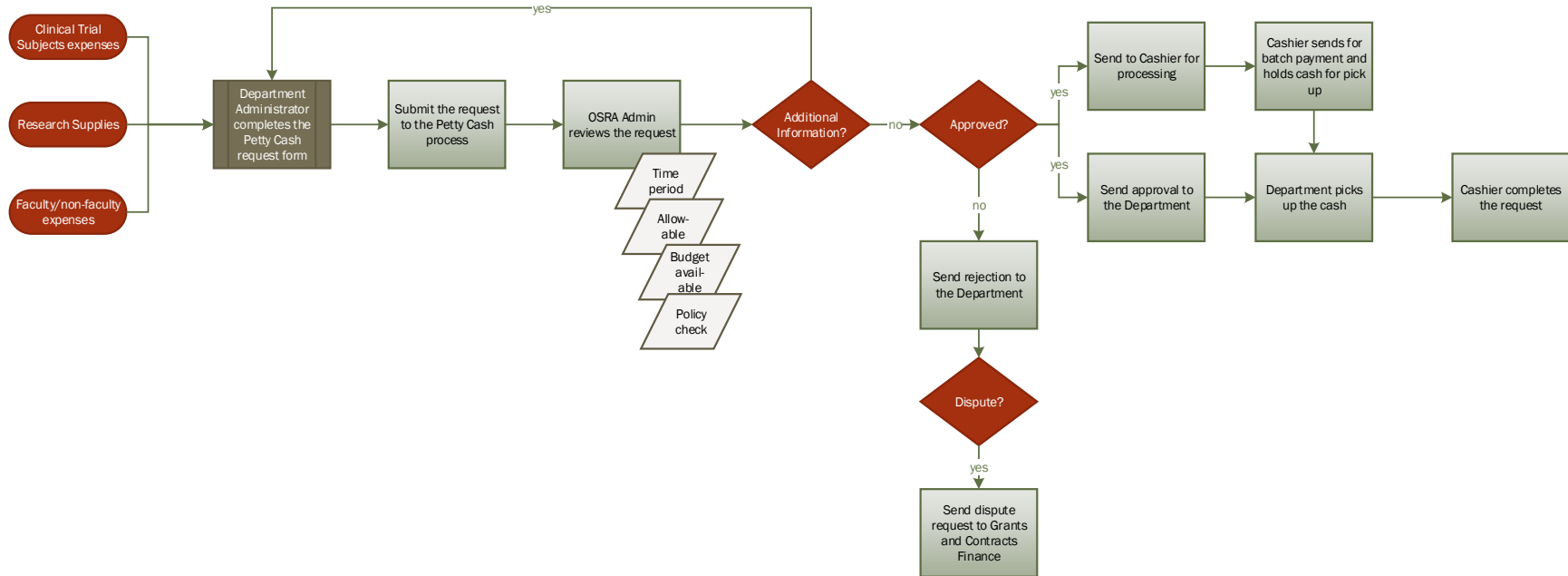
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7. Process Maps





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8. Process Metrics

- Petty Cash requests should be made within 90 days from date of expense
- Review of Grant Petty Cash Requests must be handled within 48 hours of receipt
- Develop performance metrics for data quality and processing

9. References

- Finance petty cash policy- http://intranet.med.cornell.edu/finance/static_local/pdf/TravandBusExpenses.pdf
- NIH Policies- <http://search.nih.gov/search?utf8=%E2%9C%93&affiliate=nih&query=grant+policies&commit.x=0&commit.y=0>

10. Definitions

NIH- National Institute of Health is the nation’s medical research agency
NOA- Notice of Award
OSRA- Office of Sponsored Research Administration
WCMC- Weill Cornell Medical College

11. Limitations/Exclusions

This procedure is strictly limited to the grant and contracts processed through the OSRA office that require a WBS account. All other accounts that require a fund setup do not have strict federal guideline restrictions.



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Appendix A

Petty Cash Request Disposition

Your request for petty cash reimbursement has been reviewed by the Office of Sponsored Research based upon WCMC [policies](#) and the sponsor terms and conditions.

- If your request has been **'Approved'** prior to 3pm, then your cash will be available for collection at the cashier's office on the next business day.
- If your request has been **'Approved'** after 3pm, then your cash will be available for collection at the cashier's office in 2 business days.
- If your request has been note as **'Additional Information Required'**, please read carefully the required items to complete processing.
This additional information must be received back within 5 business days to avoid rejection of the request.
- If your request has been **'Rejected'**, you have the right to dispute the decision. All disputes must be sent to the Grants & Contracts Finance Office directly.

Approved

Rejected:

- Incorrect WBS supplied
- Expired/locked WBS supplied
- Funds not available
- Expenses are not allowable
- Expenses outside budget period
- Missing information not received

Additional Information

- Missing itemized receipts
- Missing backup documentation
- Other

Comments
