

<b>DEPARTMENTAL REGULATION</b>		Number: 2250-002
SUBJECT: Departmental Consolidated Imprest Fund	DATE: August 21, 1986	
	OPI: Executive Services, Office of Operations	

1 PURPOSE

This regulation sets forth the guidelines for operating and using Departmental Consolidated Imprest Fund for agencies in the Washington Metropolitan Area. The Departmental Consolidated Imprest Fund will be used to:

- a Reimburse employees for amounts paid by them for purchases for goods or services of the type authorized.
- b Furnish employees with the cash to conclude such purchases.
- c Provide emergency cash travel advances and travelers checks.

2 FORMS

- a Form SF-1165                      Receipt for Cash SubVoucher
- b Form SF-1164                      Claim for Reimbursement for Expenditures on Official Business
- c Form AD-700                        Procurement Request

3 OPERATION OF THE FUND

The Departmental Consolidated Imprest Fund has been established in the Office of Operations, Washington, D.C., in accordance with the following regulations:

- a U.S. Treasury Department-Manual of Procedures and Instructions for Cashiers Operating Under 31 U.S.C. 3321 (formerly Executive Order Number 6166).

- b Departmental Regulation 2250-1, Imprest Fund Authorities and Requirements.
- c National Finance Center Procedures Manual Title II, Section 6.1 Invest Fund.

4 LOCATION OF FUND

The Departmental Consolidated Imprest Fund is located in Room 12-A, Administration Building. The phone number is 447-4290.

5 HOURS OF OPERATION

Monday - Friday 9:00 a.m. - 12:00 (noon) and 1:00 p.m. - 3:00 p.m.

6 USE OF IMPREST FUND

The Imprest fund can be used for:

- a Purchase, not in excess of \$500.00, of goods or services for an emergency nature (emergency means an immediate verifiable requirements; non-emergency goods or services must be obtained through established procurement channels).
- b Reimbursement of local taxicabs, subway fares, parking fees, and local vehicle mileage when official travel takes place in a single calendar day and traveler is not on per diem, actual subsistence, common carrier, or related expenses.
- c Reimbursement of local and long distance official telephone calls.
- d Emergency salary payments, not to exceed \$500.00, may be administered in accordance to Departmental Regulation 2250-1, Imprest Fund Authorities and Requirements.
- e Transportation charges not exceeding \$150.00 on domestic freight shipments moved on commercial bill of lading.
- f Advances for travel will be made in cash or by "Travelers Checks". Cash advances will be made for a minimum of \$50.00 and a maximum of \$99.00. The "Travelers Checks" will be issued for not less than \$100.00 and thereafter in \$50.00 increments. Travelers will type or write "Travelers Checks" on the top left corner and above block 4 titled "Imprest Cashier" of the AD-615, "Application for Advance of Funds." Also, mark "X" in the "Imprest Fund Cashier" block.

7 LIMITATIONS

The Imprest Fund shall not:

- a Exceed the maximum allowable single payment of \$500.00 to any individual or vendor.
- b Be used to pay regular salaries or wages, except for new employees who enter on duty and because of financial hardship need funds for subsistence until their first paycheck arrives.
- c Be used to pay common carrier transportation bills for shipment of household goods and international shipments.
- d Be used to cash checks or other negotiable instruments, nor for any other unauthorized payment.

8 IMPREST FUND PAYMENTS

a Advances. The cashier will make cash advances to employees to enable purchases of the type described in Section 6 (a,b,c,d and e). In such cases the cashier will advance the money and, as illustrated in Appendix A, retain the "Interim Receipt for Cash" detachable stub portion of SF-1165 signed by the employee receiving the advance. The employee will be given the "Receipt for Cash Subvoucher" portion of SF-1165 for completion after the material has been purchased. Advances from the Imprest Fund must be accountable for within five working days as prescribed in Section 8 (b). If the employee does not make the purchase within five working days, the unused advance must be promptly returned to the cashier.

b Accounting for Advances. Within five working days and upon completion of the purchase for which the advance was made, the employee will return any unused cash and the completed "Receipt for Cash Subvoucher" to the cashier. The cashier will "Void" the Interim Receipt for Cash and return it to the employee.

c Reimbursements. The cashier will reimburse employees for expenditures of the type described in Section 6 (a,b,c,d and e), made from personal funds.

d Reimbursements Form SF-1164. "Claim for Reimbursement for Expenditures on Official Business", Appendix B, will be used by employees to claim reimbursement from the fund for:

- (1) Local taxicab
- (2) Subway fares
- (3) Local vehicle mileage
- (4) Parking fees
- (5) Local and long distance official telephone calls
- (6) Registration fees when U.S.D.A. will not be billed or when a travel voucher is not prepared.

(7) Tuition and books when U.S.D.A will not be billed on an AD-281, "Request, Authorization and Record of Training," or other type of purchase order.

Two copies of the SF-1164 need to be submitted to the cashier at the time the claim is presented. One copy will be returned to the employee with the National Finance Center control number stamped in the upper right hand corner of the form.

e Reimbursement Form AD-700. "Procurement Request," Appendix C, will be used by the employee to claim reimbursement from the fund for:

- (1) Staff purchases
- (2) Miscellaneous supplies
- (3) Equipment repairs
- (4) Goods and Services

f Receipt Requirements. All Purchases of goods or services paid from the Imprest Fund in excess of \$25.00, including taxi fares and telephone calls, must be supported by a receipt (original bill, sales slip, cash register ticket or SF-1165 "Receipt for Cash-Subvoucher," Appendix A, signed by vendor) or a written explanation as to why a receipt was not obtained.

g Sales Tax. The use of Government Tax Exemption Certificates is not required for purchases made through use of fund. If the vendor is informed that a purchase is for the U.S. Government, the invoice will not ordinarily include sales tax; however, if sales tax is included, the invoice should be paid. The sales tax will then be considered part of the cost of the purchase.

h Taxicabs. Taxicabs may be used only when in the best interest of the Government. Reimbursement for cab fares will be limited to the cost of the fare plus tip. Reimbursement of tip is 15 cents when the fare is \$1.00 or less, or 15 percent of the fare when it exceeds \$1.00.

i Approval of Expenditures: Advances and claims for reimbursement from the Imprest Fund are based on proper authorization. A list of personnel who may authorize payments from each agency is kept on file in the Imprest Fund. Each agency is responsible for keeping the Imprest Fund informed of any changes in their authorizing officials. All changes should be sent to Room 10-A, Administration Building.

j Positive identification is required of all personnel seeking reimbursement through the imprest Fund, receiving travel advances, and or traveler's checks (employee ID, valid drivers license, or other identification document having a photograph of the employee and sample of signature.)

Please see hard copy or contact OIRM, IMD on 202-447-8799 for the paper copy of the following image(s):

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