

The following provides Agency Imprest Fund posting guidance for USSGL proprietary and budgetary accounts. These transactions show entries for the establishment, replenishment (end of month), increase, decrease, restoring (loss, shortage, theft) and liquidation (end of Year) of Imprest Funds. Also shown is the actual impact of these transactions on the Imprest fund, the Imprest fund activity and related documentation and the trial balances.

It should be noted that The TFM Part 4, Section 3000 formerly titled "Imprest Fund Cash Held at Personal Risk by Disbursing Officers and Cashiers has been replaced by the Imprest Fund Policy Directive. This Directive requires Federal agencies to eliminate agency imprest funds, **except for waived payments**, by **October 1, 2001**. Imprest funds may be used when a payment by EFT is waived in accordance with the provisions of 31CFR 208 and meets one of several exceptions to include: (a) Payments involve national security interests, military operations or national disasters (b) law enforcement actions (c) amount owed is less than \$25 (d) foreign country does not support non-cash payment (e) emergencies of mission critical circumstances. Waivers from the Imprest Fund Policy Directive are determined by the agency making the payment however, in order to invoke an Imprest fund waiver, the agency must also invoke a waiver from the Treasury EFT Rule. The policy directive reflects the National Performance Review report that most Federal payments could be made electronically or by other noncash alternatives. It also reflects the Debt Collection Improvement Act of 1996 which requires the use of electronic funds transfers for most Federal payments. The Treasury FMS Cashiers Manual has also been revised to reflect these changes .

GAO in their "Principles of Federal Appropriations Law" Volume 2 chapter 9- Appropriated Funds - Imprest Funds state that "Since the Imprest Fund advance does not qualify as an obligation under 31 USC Sec 50, the charge must be in the form of a "commitment or reservation." In general, the obligation is recorded when the advance is used and the cashier seeks replenishment for expenses. The preliminary charge is necessary to protect against violating the Antideficiency Act. In order to comply with the GAO requirement, we are proposing the use of USSGL account "4700 Commitments" instead of USSGL accounts 4801 Undelivered Orders - Obligations, Unpaid or 4802 Udelivered Orders - Obligations, Prepaid/Advanced.

The scenario will display for informational purposes only the Imprest Fund Control. The Imprest Fund Control is not supported by the USSGL.

Imprest Fund

10/24/02

1. The federal entity receives an appropriation warrant and SF132 Apportionment Schedule for an annual appropriation of \$10,000. The Treasury Appropriation Fund Symbol head allots funds and records the change in status.

Treasury Account Fund Symbol			Trans. No.	Imprest Fund Control
Budgetary				N/A
4119 Other Appropriations Realized	10,000		A104	
4450 Unapportioned Authority		10,000		
4450 Unapportioned Authority	10,000		A116	
4510 Apportionments		10,000		
4510 Apportionments	10,000		A120	
4610 Allotments – Realized Resources		10,000		
Proprietary				
1010 Fund Balance with Treasury (F)	10,000			
3101 Unexpended Appropriations - Approp Rcvd (F)		10,000		

2. Establish an imprest fund. Amount for the establishment of the Imprest Fund (\$1,000) is entered as a subclass (41) on Column 3 of the FMS 224 Statement of Transactions and reflected as a non-expenditure transaction on the TFS 6653 – Undisbursed Appropriation Account Balance.

TREASURY APPROPRIATION FUND SYMBOL			Trans. No.	IMPREST FUND CONTROL
Budgetary				Imprest Fund Subsidiary Ledger <u>1,000</u>
4610 Allotments – Realized Resources	1,000		D302	<u>Cashier A</u>
4700 Commitments		1,000		Cash on Hand 500
Proprietary				<u>Cashier B</u>
1120 Imprest Fund	1,000			Cash on Hand 500
1010 Fund Balance with Treasury		1,000		Total 1,000

3. Cashier A reimburses an employee for local travel (taxi) \$10.00.

TREASURY APPROPRIATION FUND SYMBOL	Trans. No.	IMPREST FUND CONTROL
No entry made		Imprest Fund Subsidiary Ledger <u>1,000</u>
		<u>Cashier A</u>
		Cash on Hand 490
		Outstanding Sub-voucher <u>10</u>
		Total 500
		<u>Cashier B</u>
		Cash on Hand 500
		Total 1,000

4. Cashier A submits a replenishment voucher, a check is issued, Cashier A cashes the check and replenishes the fund. Amount for the Imprest Fund sub-vouchers are included in Column 3 of the FMS 224 Statement of Transactions as a charge against the appropriation and included as a net disbursement in the TFS 6653 – Undisbursed Appropriation Account Balances.

TREASURY APPROPRIATION FUND SYMBOL	Trans. No.	IMPREST FUND CONTROL
Budgetary		Imprest Fund Subsidiary Ledger <u>1,000</u>
4610 Allotments – Realized Resources 10	B107	<u>Cashier A</u>
4902 Delivered Orders – Obligations, Paid 10		Cash on Hand 500
Proprietary		<u>Cashier B</u>
6100 Operating Expenses/Program Costs 10	B107	Cash on Hand 500
1010 Fund Balance with Treasury 10		
3107 Unexpended Appropriations Used 10	B134	Total 1,000
5700 Expended Appropriations 10		

5. Cashier B requested an increase to their fund for the amount \$500. Amount for the establishment of the Imprest Fund (\$1,000) is entered as a subclass (41) on Column 3 of the FMS 224 Statement of Transactions and reflected as a non-expenditure transaction on the TFS 6653 – Undisbursed Appropriation Account Balance.

TREASURY APPROPRIATION FUND SYMBOL	Trans. No.	IMPREST FUND CONTROL
Budgetary		Imprest Fund Subsidiary Ledger <u>1,500</u>
4610 Allotments – Realized Resources 500	D302	<u>Cashier A</u>
4700 Commitments 500		Cash on Hand 500
Proprietary		<u>Cashier B</u>
1120 Imprest Fund 500		Cash on Hand 1,000
1010 Fund Balance with Treasury 500		Total 1,500

6. Cashier A requested a decrease to their fund for the amount \$200. Amount for decreasing the Imprest Fund is entered as a credit in the subclass (41) on Column 3 of the FMS 224 and reduces the non-expenditure transaction balance on the SSF 6653 Undisbursed Appropriation Account Balance.

TREASURY APPROPRIATION FUND SYMBOL	Trans. No.	IMPREST FUND CONTROL
Budgetary		Imprest Fund Subsidiary Ledger <u>1,300</u>
4700 Commitments 200	D302(R)	<u>Cashier A</u>
4610 Allotments – Realized Resources 200		Cash on Hand 300
Proprietary		<u>Cashier B</u>
1010 Fund Balance with Treasury 200		Cash on Hand 1,000
1120 Imprest Fund 200		Total 1,300

7. Cashier A reported a loss of \$150 and simultaneously an accounts receivable was established. The amount of the Imprest Fund loss is included on Column 3 of the FMS 224 and included as a Net Disbursement in the SF 6653 Undisbursed Appropriation Account Balance.

TREASURY APPROPRIATION FUND SYMBOL		Trans. No.	IMPREST FUND CONTROL
Budgetary			Imprest Fund Subsidiary Ledger <u>1,300</u>
4610 Allotments – Realized Resources	150	B108	<u>Cashier A</u>
4902 Delivered Orders – Obligations, Paid	150	(New)	Cash on Hand 150
Proprietary			Cash Restored for Loss <u>150</u>
7290 Other Losses	150	B108	Total 300
1010 Fund Balance with Treasury	150	(New)	<u>Cashier B</u>
3107 Unexpended Appropriations Used	150	B124	Cash on Hand 1,000
5700 Expended Appropriations	150		Total 1,300
1310 Accounts Receivable	150	C212	
6790 Other Expenses not Requiring Budgetary Resources	150		

Imprest Fund

10/24/02

8. Cashier A was found liable for the loss and makes restitution. (NOTE: If Cashier A was not found liable, reverse entry C212 in Transaction number 7.)

TREASURY APPROPRIATION FUND SYMBOL			Trans. No.	IMPREST FUND CONTROL	
Budgetary				Imprest Fund Subsidiary Ledger	<u>1,300</u>
4902	Delivered Orders – Obligations, Paid	150	C137		
4610	Allotments Realized Resources		(New)	Cashier A	
		150		Cash on Hand	300
Proprietary					
1010	Fund Balance with Treasury	150	C137	Cashier B	
1310	Accounts Receivable		(New)	Cash on Hand	1,000
		150			
5700	Expended Appropriations	150	B134 (R)	Total	1,300
3107	Unexpended Appropriations – Approp Used				
		150			
6790	Other Expenses not Requiring Budgetary Resources	150	C137		
7290	Other Losses		(New)		
		150			

Imprest Fund

10/24/02

9. Due to the office being closed, Cashier A's imprest fund is being liquidated. The amount for liquidating the Imprest Fund is entered as a credit in the Subclass (41) on Column 3 of the FMS 224 and reduces the non-expenditure transaction balance on the SF 6653 – Undisbursed Appropriation Account Balance.

TREASURY APPROPRIATION FUND SYMBOL	Trans. No.	IMPREST FUND CONTROL
<u>Budgetary</u>		Imprest Fund Subsidiary Ledger <u>1,000</u>
4700 Commitments 300	D302 (R)	<u>Cashier A</u>
4610 Allotments Realized Resources 300		Cash on Hand 0
<u>Proprietary</u>		<u>Cashier B</u>
1010 Fund Balance with Treasury 300		Cash on Hand 1,000
1120 Imprest Fund 300		
		Total 1,000

PRE-CLOSING ADJUSTED TRIAL BALANCE

	DR	CR		
BUDGETARY			Imprest Fund Subsidiary Ledger	<u>1,000</u>
4119 Other Appropriations Realized	10,000			
4610 Allotments - Realized Resources		8,990	Cashier A	
4700 Commitments		1,000	Cash on Hand	0
4902 Delivered Orders – Obligations, Paid	<u>0</u>	<u>10</u>		
TOTALS	<u>10,000</u>	<u>10,000</u>	Cashier B	
			Cash on Hand	1,000
PROPRIETARY			Total	1,000
1010 Fund Balance with Treasury	8,990			
1120 Imprest Fund	1,000			
3101 Unexpended Approps - Approps Rcvd		10,000		
3107 Unexpended Approps - Approps Used	10			
5700 Expended Appropriations		10		
6100 Operating Expenses/Program Costs	<u>10</u>	<u>0</u>		
TOTALS	<u>10,010</u>	<u>10,010</u>		

CLOSING ENTRIES

10. To record the consolidation of net-funded resources.

TREASURY APPROPRIATION FUND SYMBOL	Trans. No.	IMPREST FUND CONTROL
<p><u>Budgetary</u> 4201 Total Actual Resources – Collected 10,000 4119 Other Appropriations Realized 10,000</p> <p><u>Proprietary</u> No entry.</p>	<p>F204</p>	

11. To record the closing of unobligated balances to expiring authority.

TREASURY APPROPRIATION FUND SYMBOL	Trans. No.	IMPREST FUND CONTROL
<p><u>Budgetary</u> 4610 Allotments – Realized Resources 8,990 4650 Allotments – Expired Authority 8,990</p> <p><u>Proprietary</u> No entry.</p>	<p>F212</p>	

12. To record the closing of unobligated balances to expired authority.

TREASURY APPROPRIATION FUND SYMBOL	Trans. No.	IMPREST FUND CONTROL
<u>Budgetary</u> 4700 Commitments 1,000 4650 Allotments – Expired Authority 1,000	F212	
<u>Proprietary</u> No entry.		

13. To record the closing of expended authority - paid.

TREASURY APPROPRIATION FUND SYMBOL	Trans. No.	IMPREST FUND CONTROL
<u>Budgetary</u> 4902 Delivered Orders – Obligations - Paid 10 4201 Total Actual Resources - Collected 10	F214	
<u>Proprietary</u> No entry.		

POST-CLOSING ADJUSTED TRIAL BALANCE

	DR	CR	
BUDGETARY			
4201 Total Actual Resources - Collected	9,990		
4650 Allotments – Expired Authority	<u>0</u>	<u>9,990</u>	
TOTALS	<u>9,990</u>	<u>9,990</u>	
PROPRIETARY			
1010 Fund Balance with Treasury	8,990		
1120 Imprest Fund	1,000		
3100 Unexpended Appropriations - Cum	<u>0</u>	<u>9,990</u>	
TOTALS	<u>9,990</u>	<u>9,990</u>	

Reporting Entity
FMS 2108 Year-end Closing Statement
 As of September 30, 20xx

Column 5 (1010E)	8,990
Column 6 (1120E)	1,000
Column 11 (calc)=(4610E)	8,990
(4700E)	1,000

Imprest Fund

10/24/02

Reporting Entity
CONSOLIDATED BALANCE SHEET
As of September 30, 20xx

Assets:

Intragovernmental:

1. Fund Balance with Treasury (1010E)	8,990
2. Investments	
3. Accounts receivable	
4. Loans receivable	
5. Other	
6. Total Intragovernmental	8,990
7. Cash, foreign currency and other monetary assets(1120E)	1,000
8. Investments	
9. Accounts receivable	
10. Taxes receivable	
11. Loans receivable and related foreclosed property	
12. Inventory and related property	
13. General property, plant and equipment	
14. Other	
15. Total Assets	<u>9,900</u>

Liabilities:

Intragovernmental

16. Accounts Payable	
17. Debt	
18. Other	
19. Total intragovernmental	<u>0</u>
20. Accounts Payable	
21. Loan guarantee liability	
22. Debt held by the public	
23. Federal employee and veteran's benefits	
24. Environmental and disposal liabilities	
25. Benefits due and payable	
26. Other	
27. Total liabilities	<u>0</u>

28. Commitments and contingencies

Imprest Fund

10/24/02

Reporting Entity
CONSOLIDATED BALANCE SHEET
 As of September 30, 20xx

Net Position:	
29. Unexpended Appropriations (3100E)	9,990
30. Cumulative results of operations (3310E)	
31. Total net position	<u>9,990</u>
8. Total Liabilities and Net Position	<u>9,990</u>

Reporting Entity
CONSOLIDATED STATEMENT OF NET COST
 For the year ended September 30, 20xx

Program Costs	
Program A	
1. Intragovernmental (6100E)	0
2. With the public (6100E)	<u>10</u>
3. Total program costs (calc)	10
4. Less Earned Revenues (5100/5200E)	
5. Net program costs (calc)	<u>10</u>
Other programs:	
Program B: ...	
6. Costs not assigned to programs	
7. Less Earned revenues not attributed to programs	
8. Net Cost of Operations	<u>10</u>

Imprest Fund

10/24/02

Reporting Entity
CONSOLIDATED STATEMENT OF CHANGES IN NET POSITION
 For the year ended September 30, 20xx

	<u>Cumulative Results Of Operations</u>	<u>Unexpended Appropriations</u>
1. Beginning Balances (3100B, 3310B)	0	0
2. Prior period adjustments		
3. Beginning balances, as adjusted	0	0
Budgetary Financing Sources:		
4. Appropriations received (3101)		10,000
5. Appropriations transferred-in/out		
6. Other adjustments (rescissions, etc)		
7. Appropriations used (5700) (3107)	10	(10)
8. Non-exchange revenue		
9. Donations and forfeitures of cash and cash equivalents		
10. Transfers-in/out without reimbursement		
11. Other budgetary financing sources		
Other Financing Sources:		
12. Donations and forfeitures of property		
13. Transfers-in/out without reimbursement		
14. Imputed financing from costs absorbed by others		
15. Other		
16. Total Financing Sources	10	9,990
17. Net Cost of Operations	10	0
18. Ending Balances (3100E)	0	9,990

Imprest Fund

10/24/02

Reporting Entity
COMBINED STATEMENT OF BUDGETARY RESOURCES
 For the year ended, September 30, 20xx

	Budgetary	Non-Budgetary Financing Accts
Budgetary Resources:		
1. Budget authority		
1a. Appropriations received (4119E)	10,000	
1b. Borrowing authority		
1c. Contract authority		
1d. Net transfers		
1e. Other		
2. Unobligated balance		
2a. Beginning of period		
2b. Net transfers, actual		
3. Spending authority from offsetting collections		
3a. Earned		
1. Collected		
2. Receivable from Federal sources		
3b. Change in unfilled customer orders		
1. Advance received		
2. Without advance from Federal sources		
3c. Transfers from trust funds		
3d. Subtotal		
4. Recoveries of prior year obligations		
5. Temporarily not available pursuant to Public Law		
6. Permanently not available		
7. Total Budgetary Resources	10,000	
Status of Budgetary Resources:		
8. Obligations Incurred		
8a. Direct (4902E)	10	
8b. Reimbursable		
8c. Subtotal	10	
9. Unobligated balance:		
9a. Apportioned (4610E and 4700E)	9,990	
9b. Exempt from apportionment		
9c. Other available		
10. Unobligated balances not available		
11. Total Status of Budgetary Resources	10,000	

Reporting Entity
COMBINED STATEMENT OF BUDGETARY RESOURCES
 For the year ended, September 30, 20xx

	<u>Budgetary</u>	<u>Non-Budgetary Financing Accts</u>
Relationship of Obligations to Outlays:		
12. Obligated balance, net - beg of period	0	
13. Obligated balance transferred, net		
14. Obligated balance, net - end of period:		
14a. Accounts receivable		
14b. Unfilled customer orders from Federal sources		
14c. Undelivered Orders		
14d. Accounts Payable		
15. Outlays:		
15a. Disbursements (4902E)	10	
15b. Collections	<u> </u>	
15c. Subtotal	10	
16. Less: Offsetting receipts	<u> 0</u>	
17. Net Outlays	<u> 10</u>	

Imprest Fund

10/24/02

Reporting Entity
CONSOLIDATED STATEMENT OF FINANCING
 For the year ended, September 30, 20xx

Resources Used to Finance Activities:

Budgetary Resources Obligated	
1. Obligations incurred (4902E)	10
2. Less: Spending authority from offsetting collections and recoveries	10
3. Obligations net of offsetting collections and recoveries	10
4. Less: Offsetting receipts	10
5. Net obligations	10
Other Resources	
6. Donations and forfeitures of property	
7. Transfers in/out without reimbursement	
8. Imputed financing from costs absorbed by others	
9. Other	
10. Net other resources used to finance activities	10
11. <i>Total resources used to finance activities</i>	<i>10</i>
<i>Resources Used to Finance Items not Part of the Net Cost of Operations</i>	
12. Change in budgetary resources obligated for goods, services and benefits ordered but not yet provided	
13. Resources that fund expenses recognized in prior periods	
14. Budgetary offsetting collections and receipts that do not affect net cost of operations	
14a. Credit program collections which increase liabilities for loan guarantees or allowances for subsidy	
14b. Other	
15. Resources that finance the acquisition of assets or liquidation of liabilities	
16. Other resources or adjustments to net obligated resources that do not affect net cost of operations	0
17. <i>Total resources used to finance items not part of the net cost of operations</i>	<i>0</i>
18. <i>Total resources used to finance the net cost of operations</i>	<i>10</i>

Reporting Entity
CONSOLIDATED STATEMENT OF FINANCING
For the year ended, September 30, 20xx

Components of the Net Cost of Operations that will not Require or Generate Resources in the Current Period:

Components Requiring or Generating Resources in Future Periods:

- 19. Increase in annual leave liability
- 20. Increase in environmental and disposal liability
- 21. Upward/Downward reestimates of credit subsidy expense
- 22. Increase in exchange revenue receivable from the public
- 23. Other
- 24. Total components of Net Cost of Operations that will require or generate resources in future periods

Components not Requiring or Generating Resources:

- 25. Depreciation and amortization
- 26. Revaluation of assets or liabilities
- 27. Other
- 28. Total components of Net Cost of Operations that will not require or generate resources

29. *Total components of net cost of operations that will not require or generate resources in the current period*

30. *Net Cost of Operations*

0
10

Imprest Fund

10/24/02

Reporting Entity
PROGRAM AND FINANCING SCHEDULE – ACTUALS
 For the year ended September 30, 20xx

10.00 Total New Obligations (4902E)	10
21.99 Total Unobligated balance, carry fwd, SOY	0
22.00 New Budget Authority (gross) (lines 4000-6990)	10,000
23.95 Total New Obligations (4902E)	10
24.99 Total Unobligated Balance, EOY (4610E 4700E)	9,990
40.00 Current Authority: Appropriations (4119E)	10,000
68.00 From Offsetting Collections (Cash)	
70.00 Total New Budget Authority (4119E)	<u>10,000</u>
72.40 Unpaid Obligs, SOY	0
73.10 Total New Obligations (line 1000)	10
74.40 Unpaid Obligs, EOY	
74.99 Total Unpaid Obligations, EOY (lines 7440-7495)	
86.90 Outlays from New Disc Auth (4902E)	<u>10</u>
87.00 Total Outlays (gross) (line 8690 thru 8698)	10
88.00 Off Collects f/ Federal sources (4252E)	<u> </u>
88.90 Total Offsetting Collections (4252E)	
89.00 Net Budget Auth (lines 2200 – (8800 thru 8896)	<u>10,000</u>
90.00 Outlays (net) (lines 8700 – (8800 thru 8845)	10

Imprest Fund

10/24/02

16. Clearing the prior imprest fund from an annual year TAFS at the beginning of the next fiscal year. The amount to clear the Imprest Fund is entered as a credit in the Subclass 41 on Column 3 of the FMS 224 and reduces the non-expenditure transaction balance on the TFS 6653 Undisbursed Appropriation Account Balance.

TREASURY APPROPRIATION FUND SYMBOL	Trans. No.	IMPREST FUND CONTROL
Budgetary No entry made – entries made closing		Imprest Fund Subsidiary Ledger <u>1,000</u>
Proprietary 1010 Fund Balance with Treasury 1,000 1120 Imprest Fund 1,000	D303 (New)	<u>Cashier B</u> Cash on Hand 1,000 Total 1,000

17. Reestablish the imprest fund in the new annual year TAFS. Amount for the establishment of the Imprest Fund (\$1,000) is entered as a subclass (41) on Column 3 of the FMS 224 Statement of Transactions and reflected as a non-expenditure transaction on the TFS 6653 – Undisbursed Appropriation Account Balance.

TREASURY APPROPRIATION FUND SYMBOL	Trans. No.	IMPREST FUND CONTROL
Budgetary 4610 Allotments – Realized Resources 1,000 4700 Commitments 1,000	D302	Imprest Fund Subsidiary Ledger <u>1,000</u>
Proprietary 1120 Imprest Fund 1,000 1010 Fund Balance with Treasury 1,000		<u>Cashier B</u> Cash on Hand 1,000 Total 1,000

Imprest Fund

NOT AUTHORIZED FOR REPRODUCTION

IMPREST FUND REPORTING		
FMS Form 224 Created 10/96 DEPARTMENT of the TREASURY Financial Management Service		
STATEMENT OF TRANSACTIONS		
(Classified According to Appropriation, Fund and Receipt Account; and Related Control Totals)		
DEPARTMENT OR AGENCY	LOCATION - MAIL ADDRESS OF REPORTING OFFICE	AGENCY LOCATION CODE (ALC)
BUREAU OR OFFICE		ACCOUNTING PERIOD ENDED
Section I - Classification of Disbursements and Collections by Appropriation, Fund and Receipt Account		
APPROPRIATION, FUND OR RECEIPT ACCOUNT (1)	RECEIPTS AND COLLECTIONS CREDITED TO APPROPRIATION OR FUND ACCOUNTS (2)	GROSS DISBURSEMENTS (3)
Transaction (2) (41)-FY 1234	ESTABLISHING IMPREST FUND	1,000.00
	CASHIER SPENDS MONEY/AN OUTLAY	
Transaction (3) FY 1234 (41)-FY 1234	REPLENISHMENT OF FUND	10.00 10.00CR
Transaction (4) (41)-FY 1234	INCREASING OF IMPREST FUND	10.00
Transaction (5) (41)-FY 1234	DECREASING OF IMPREST FUND	500.00
Transaction (6) (41)-FY 1234	LIQUIDATION OF IMPREST FUND	200.00CR
Transaction (9) (41)-FY 1234	LOSS, SHORTAGES, OR THEFT OF FUNDS	300.00CR
Transaction (7) FY 1234 (41)-FY 1234	RESTORING OF FUND	150.00 150.00CR
Transaction (7) (41)-FY 1234	CLEAR BALANCE FROM FMS 2108	150.00
Transaction (16) (41)-PFY 1234		1,000.00CR
Transaction (17) -CFY 1234		1,000.00
COLUMNAR TOTALS.....		1,160.00
NET TOTAL, SECTION I (Column 3 minus column 2).....		

*NOTE: If replenishment or restoration occurs within the same accounting month a (41) entry is not required; however, the outlay or loss would still have to be reported as a debit to the parent account, i.e., (-FY 1234).