

Chapter:	Administrative Issues	
Subject:	Imprest Cash	Page 1 of 1
Approved:	James Morse, Commissioner	Effective: 10/16/98 FINAL
Supersedes:	Administrative Procedure 275	Dated: 5/23/90

Purpose

Imprest cash accounts are established in each district office in order to allow Directors flexibility in making miscellaneous purchases (e.g., office supplies not readily available from Central Stores) and employee recognition. This policy guides use of imprest cash.

Policy

Imprest cash accounts, established by an initial disbursement of \$200, may be established at a local bank. Funds may be used to purchase:

- items for employee reward and recognition, costing \$30 or less. Cash may not be given. Checks must be made payable to the vendor who is supplying the service or gift certificate.
- miscellaneous items costing \$75 or less that cannot be purchased through Central Stores or billed to the State for direct payment. Funds will not be used to circumvent any regulations relative to purchasing.
- items like birth certificates from municipalities or other entities, other than the Vermont Public Records Division or the Vermont Department of Health.

All expenditures will be charged against the district budget. Funds must be available locally to support expenditures. Checking accounts will be reconciled on a monthly basis with copies submitted to the DCF Business Office. Copies of all receipts, invoices, etc. must be retained as back-up documentation for the imprest cash account.

Funds will be replenished only when the account reaches \$50 or less, or once a year. Replenishment may be requested using form F-23 with properly coded receipts for expended funds attached.