

**REVISION HISTORY:
DIRECTIVE #3 – ADMINISTRATION OF IMPREST FUNDS**

Release	Summary of Changes
10/6/16	<ul style="list-style-type: none"> • Clarifies the various roles of individuals who administer Imprest Fund functions. • Clarifies further the appropriate and inappropriate expenditures associated with Imprest Funds. • Discusses the Annual Post Audit Review function, not previously included.
03/18/11	<ul style="list-style-type: none"> • Revises requirements for operation and control of Imprest Funds. • Updates procedures and controls for establishing new Imprest Fund bank accounts and the replenishment of existing accounts. • Revises several of the prior version’s procedure details.
03/22/04	<ul style="list-style-type: none"> • Modifies references to the Financial Management System (FMS). • Updates procedural details. • Clarifies internal control guidelines. • Addresses the Comptroller’s requirements for Annual Accountability Reporting.
12/23/94	<ul style="list-style-type: none"> • Adds controls for petty cash funds. • Removes the requirement that agencies submit copies of replenishment vouchers (‘T’ codes) to the Comptroller’s Imprest Fund Unit when originals are sent to the Financial Information Services Agency for reimbursement. • Updates procedural details.
07/10/92 (CM #92-09)	<ul style="list-style-type: none"> • Shortens the replenishment process by eliminating certain pre-submission procedural reviews.
06/30/88	<ul style="list-style-type: none"> • Increases allowable amounts for travel advances and postage. • Confirms that agencies must retain expense item supporting documentation. • Specifies that replenishment vouchers must include unique voucher I.D. • Specifies that checks should be imprinted “Void After 90 Days”. • Recommends that agencies establish file of reputable vendors.
Initial Release	<ul style="list-style-type: none"> • Establishes the rules governing the operation and control of Imprest Funds and specifies uniform procedures for the establishment of new Imprest Funds and the replenishment of existing funds.