Purpose

The purpose of this operating procedure is to establish procedures for the College of Arts & Sciences Integrated Business Units (IBUs) regarding the creation of Imprest accounts in accordance with BPM E-2-1.

Definitions

- **Waggle:** College of Arts & Sciences’ internal ordering system; web-based and is located on A&S IBU website found [here](#). Arts and Sciences staff only have access to this system and require employee’s linkblue ID and password to access. Each request creates a “story” that the end user is associated with and will receive emails as the story is updated by the IBU, Department Managers, or other A&S staff.
- **Custodian:** A full-time University employee responsible for an Imprest fund’s safekeeping and proper usage (typically a staff/faculty member or principal investigator).
- **Imprest Fund:** an advance from the University to an individual custodian to provide change or make payments of relatively small amounts for authorized purchases of supplies, non-personnel services and research subjects.
- **IBU:** Integrated Business Unit, owner of all financial functions.
- **Resource Email:** Emails for each IBU ([scienceibu@uky.edu](mailto:scienceibu@uky.edu) [potfinance@uky.edu](mailto:potfinance@uky.edu) [kasfinance@uky.edu](mailto:kasfinance@uky.edu) [aspayroll@uky.edu](mailto:aspayroll@uky.edu) [ASGrants@uky.edu](mailto:ASGrants@uky.edu))

Policy

**Faculty/Principal Investigator Responsibility:**

Submit a request to the IBU Financial Personnel with justification for the need of an Imprest account including a completed Imprest Request Form.

**IBU Responsibility:**

IBU Financial Personnel will work with the faculty member/PI and the Treasurer’s Office to determine the type of Imprest account that is needed.

**Procedure for Research Imprest Account:**

1. IBU Financial Personnel and/or Grants Analyst will assist the Faculty/Principal Investigator with the Imprest Request Form and a promissory note signed by the Faculty/PI. If applicable, the Imprest Bank Account Request Memorandum will be completed as well.
2. IBU Financial Personnel and/or Grants Analyst will obtain appropriate signatures.
3. IBU staff will create a PRD and attach the completed Imprest Request form.
4. Once the account has been approved, the Treasurer’s Office will provide the faculty/PI with the PNC Bank Account, check or declining balance procurement card.
5. The IBU Financial Personnel will update the appropriate log of Department Imprest Accounts to include the newly created account.

Procedure for Travel Advance Imprest Account:

1. IBU Financial Personnel will assist the Faculty/Staff with the Imprest Request Form as well as the Request for Travel Advance & Promissory Note form.
2. IBU Financial Personnel will obtain appropriate signatures.
3. IBU Financial Personnel will review documentation prior to submission of PRD.
4. IBU staff will create a PRD and attach the completed Imprest Request form.
5. Once the account has been approved, the Treasurer’s Office will provide the faculty/staff with the PNC Bank Account, check or declining balance procurement card.
6. The Travel Analyst will update the appropriate log of Department Imprest Accounts to include the newly created account.

Procedure for Overseas Expense Imprest Account:

1. IBU Financial Personnel will assist the Faculty/Staff with the Imprest Request Form as well as the Request for Overseas Expense Advance & Promissory Note form. If applicable, the Imprest Bank Account Request Memorandum will be completed as well.
2. IBU Financial Personnel will obtain appropriate signatures.
3. The IBU Financial Personnel will review documentation prior to submission of PRD.
4. IBU staff will create a PRD and attach the completed Imprest Request form.
5. Once the account has been approved, the Treasurer’s Office will provide the faculty/staff with the PNC Bank Account, check or declining balance procurement card.
6. IBU Financial Personnel will update the appropriate log of Department Imprest Accounts to include the newly created account.

Resources:

E-2-1 Treasury Operations Manual (see Section III for Imprest Funds)

E-9-1 Compensation to Research Subjects or Survey Participants