Purpose

The purpose of this operating procedure is to establish procedures for the College of Arts & Sciences Integrated Business Units (IBUs) regarding reimbursing expenditures on 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.
- **PRD**: Financial document used for categories identified here when approved sources will not accept the University of Kentucky Procurement Card or when the transaction is not authorized on the procurement card or with a Purchase Order (BPM B-3-2-2).
- **IBU**: Integrated Business Unit, owner of all financial functions.
- **Resource Email**: Emails for each IBU (scienceibu@uky.edu potfinance@uky.edu kasfinance@uky.edu aspayroll@uky.edu ASGrants@uky.edu)

Policy

Custodian Responsibility:

The custodian of the Imprest account is responsible for maintaining accurate records of all payments that are made out of the account. Reimbursements to Imprest accounts must occur regularly and in accordance with University fiscal year-end procedures and deadlines. To request a reimbursement/replenishment of the Imprest account, the custodian needs to submit the original receipts to the IBU for processing.

Required documentation includes:

1. Name of the company or person to whom payment was made (on a company letterhead, invoice or statement);
2. Date expenditure incurred;
3. Description of the goods or services performed;
4. Purpose for which the goods or services were purchased; and
5. Amount to be reimbursed.

See E-9 Compensation to Research Subjects for procedures related to reimbursement of
expenditures research subjects.

**IBU Responsibility:**

Once a request is received in the IBU, the Financial Analyst Coordinator will assign the order to the
appropriate IBU Financial Personnel. Any requests received by 11:00 a.m. will be processed that day unless
there are mitigating circumstances (i.e. budget revision required on grants, quote from contracted vendor
required, etc). The IBU is responsible for procuring the goods/services via the appropriate procurement
method as required in BPM B-3-2.

**Procedure:**

1. The IBU Financial Personnel will determine how payment will be made at the time of purchase or
   services requested via a Waggle or order requisition. If a SRM is not applicable, a PRD will be used.
   For assistance, see the Purchasing/AP Quick Reference Guide.
2. The vendor must be in the UK Vendor Database before a payment can be made.
   a. Using SAP transaction MK03, search for vendor number in the database, ensuring the
correct address is being utilized.
   b. If the vendor is not in the database, contact vendor to complete a W-9 or Vendor
      Application and submit the completed form to Jody Reed in Purchasing.
3. The IBU Financial Personnel will obtain funding approval from appropriate IBU staff.
4. Log the PRD into the appropriate department’s control long on the PRD or PRD-Research Subject
   tab.
5. Log the PRD into the appropriate account spreadsheet.
6. IBU Financial Personnel will prepare the PRD by assigning a cost center or grant account, the GL and
   an internal note to state the business purpose. Attach the invoice or backup documentation.
7. Click on the Payment Method Supplement button for options such as when an enclosure or an
   original is needed with the payment.
8. Check the PRD for errors; PRD is submitted, and it is routed electronically through SAP for all
   required approvals.
9. Print PRD and attach all supporting documentation (waggle ticket, requisition form, etc) and file it
   in the central cart, awaiting for PRD to be paid by Accounts Payable.
10. Utilizing SAP transaction FK10N, verify payment has been made to vendor.
11. Update account spreadsheet and close waggle story.
12. File PRD documentation in appropriate account folder by fiscal year/month.

**Resources:**

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

E-9 Compensation to Research Subjects or Survey Participants