



Policy: Use of Imprest Funds and Employee Reimbursements	Category: Expenditures and Disbursements		Number: GP1000
	<input type="checkbox"/> Complete Revision <input type="checkbox"/> Partial Revision <input checked="" type="checkbox"/> New	Supersedes:	Page: Page 1 of 2

Policy Statement

The School District of Philadelphia will only reimburse imprest fund accounts with federal or non-federal grant awards if the associated expenditures meet grant requirements and if the expenditure was small, unforeseen or an emergency. Additionally, the School District of Philadelphia will only reimburse employees for expenditures if they meet these same requirements.

Reason for Policy

Imprest funds are a type of petty cash fund that can be used for small, unforeseen or emergency expenses. Employee reimbursements are a means for the District to reimburse employees for expenditures made on behalf of and for the benefit of the District.

Since grant expenditures are planned in advance and as the risk of grant compliance violations is increased with the use of after-the-fact reimbursements, the District encourages employees to plan ahead and avoid using imprest funds and employee reimbursements for any grant-funded expenditure. If a school or program does identify small, unforeseen expenses, imprest funds or employee reimbursements may be used and these requests for reimbursement will be made using grant funds, upon the Office of Grant Development and Compliance (OGDC) approval.

Policy Requirement

Any requests for reimbursement – via imprest funds or employee reimbursement – using any federal or non-federal grant funds must relate to expenditures that meet grant requirements (e.g. federally funded expenditures must be reasonable, allocable, allowable, etc.). Requests must also meet a reasonable definition of small, unforeseen and emergency expenses. District employees must not use requests for reimbursement for expenditures that could have been reasonably conducted through the District’s regular purchasing procedures.

All requests for reimbursement must be in line with this policy, as well as related SRC policies. The District’s [SRC Policy 617 Petty Cash](#) governs the use of imprest funds. The District’s [SRC Policy 331 Expense Reimbursement](#) governs the reimbursement of employee-funded purchases.

All requests for reimbursement using grant funds must be approved by OGDC prior to the District issuing the reimbursement. The Grant Program Manager (GPM) or school personnel may appeal a reimbursement denial to the Executive Director of the Grant Compliance Office. The decision of the Executive Director is final.

Responsibilities

Grant Program Managers (GPMs) are responsible for ensuring that any request for reimbursement is grant eligible (e.g. reasonable, allocable, and allowable). If a request for reimbursement does not meet grant requirements or is not in compliance with SRC policies 617 or 311, the GPM is responsible for finding unrestricted funds to reimburse for those purchases.

Accounts Payable Unit is responsible for monitoring all requests for reimbursement. If grant funds are requested to be utilized for the reimbursement, the Accounts Payable Unit will first provide the request to the OGDC for approval prior to fulfilling the reimbursement.

OGDC Grant Compliance Monitors (GCMs) are responsible for reviewing any requests for reimbursement that will be reimbursed using grant funds. If the request is grant-eligible, GCMs will approve and return the request to the Accounts Payable Unit for further processing. If not compliant, the GCM shall return the reimbursement request to the originating school or office.

Procedures

- [*GP1000.1 Requests for Reimbursement*](#)

Forms

Definitions

Imprest funds are a type of petty cash fund that can be used for small, unforeseen or emergency expenses.

Request for reimbursement includes both replenishment of a school or program’s imprest fund account and employee reimbursements via form SEH-195.

Contacts

- [*Office of Grant Development and Compliance*](#)
- [*Accounts Payable Unit*](#)

Frequently Asked Questions

Related Information

- [*Principals’ Procedures Manual section addressing Imprest funds \(803.0 – 803.15\)*](#)
- [*SRC Policy 617 – Petty Cash*](#)
- [*SRC Policy 331 – Expense Reimbursement*](#)
- [*Accounts Payable Policies and Procedures*](#)

History

Amended:

- **Amended on 4/24/2015 for technical adjustments**

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