Overview of Procedure
The Grant Program Manager (GPM) and the school principal are responsible for ensuring that all expenditures processed against grant funds are consistent with the terms of the grant and, for federal funds, compliant with the applicable federal OMB Circulars. For example, federally-funded grant expenditures must be reasonable, necessary, and allocable. GPMs and school principals or their designated representatives should review requests to expend prior to allowing the use of imprest funds or employee purchases.

All requests for reimbursement – via imprest fund replenishment or employee reimbursement – occur after expenditures have been made. Therefore, this process details the steps necessary to ensure grant funds are not used to fund noncompliant grant purchases by reviewing the requests for reimbursement prior to processing the reimbursement to the imprest fund account or to the employee.

Procedure Steps
Prior to spending imprest or personal funds on goods or services benefitting a grant-funded program, employees must first obtain GPM or Principal approval to spend grant funds. The GPM or Principal must also determine that the expenditure is, in fact, small, unforeseen or an emergency.

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<th>RESPONSIBLE POSITION</th>
<th>Step</th>
<th>ACTION TAKEN</th>
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| GPM / Principal      | 1    | Complete a request for reimbursement in one of two ways, depending on the method used to pay for the expenditure:  
(1) If school/program imprest funds were used, complete a form SEH-198 and send the form to the Accounts Payable Unit in the “Imprest Fund Reimbursement Request Envelope.”  
(2) If the employee used their personal funds, complete a form SEH-195 and send the form to the Accounts Payable Unit. |
| Accounts Payable Unit | 2    | Review all requests for reimbursement. Segregate any requests to be reimbursed with grant funds and forward to the appropriate GCM for approval. |
| GCM                  | 3    | Review all requests for reimbursement.  
If expenditures made meet grant requirements, approve the reimbursement by initialing request and return to the Accounts Payable Unit.  
If expenditures made do not meet grant requirements, do not initial the request. Return the request to the originating school or office requesting a change to a non-grant funded ABC code or other compliance resolution. |
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<tr>
<td>Accounts Payable Unit</td>
<td>4</td>
<td>If the request was approved by the GCM, process reimbursement. If request was not approved, contact the GPM or Principal to obtain an appropriate, non-grant funded ABC code. Then, process the reimbursement.</td>
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**Policy**
- *GP1000: Use of Imprest Funds and Employee Reimbursements*

**Forms**

**Definitions**

**Contacts**
- Grant Compliance Office
- Accounts Payable Unit

**Frequently Asked Questions**

**Related Information**

**History**
Amended:
- Amended on 4/24/2015 for technical adjustments.