1. **Purpose**

To provide procedures for the replenishment of the imprest checking account. The Imprést Check Replenishment form (FMIS-9) is used to process the imprest checking account replenishment claims (Attachment 1).

2. **Responsibilities**

a. The custodian or (in his/her absence) the alternate, is responsible for properly claiming imprest checking account replenishments on a timely basis. This responsibility extends to the proper maintenance of records, including required supporting documents.

b. The Fiscal Officers and Program Managers (Approving Authority) are responsible for ensuring that the imprest checking account is being properly administered. This includes ensuring that the duties of the custodian/alternate are being properly executed. The Fiscal Officer and Program Manager are responsible to ensure that the disbursements being claimed for replenishment were issued in accordance with applicable Federal and State laws, rules, regulations, and University policies and procedures; and that sufficient funds are available to cover the disbursements.

3. **Guidelines**

a. Timely processing of replenishment claims is critical in maintaining an adequate checking account balance and in properly recording imprest check payments in the period when incurred.

b. Any refund or return of funds (from a vendor) must be carefully administered to ensure that the imprest system remains in balance. The return of funds may result from a refund for a returned item, erroneous charge for an item, etc. If the imprest check has been cashed (for a purchase of goods or services), then the returned funds should be credited to the account code that was originally charged through the processing of a UH Treasury Deposit slip as a reimbursement of expenditure (REX) (Refer to A8.701-
Receipting and Depositing of Funds Received by the University. This is required because once the imprest check is cashed, the replenishment claim has to be processed for the original amount. However, if the original check is returned intact, the check need only be voided if a claim for replenishment has not been submitted. If the claim for replenishment has been submitted, the check must be enfaced to the "University of Hawai'i" and deposited. Improper administration of these transactions would result in the imprest checking account being out of balance (Refer to A8.832-Special Imprest Checking Account Procedures).

Corrective actions for additional charges may just require the issuance of another check. However, another option would be for the vendor to return the original check with a request for issuance of another check in the correct amount. The original check would have to be enfaced to the "University of Hawai'i" (Refer to A8.832 - Special Imprest Checking Account Procedures).

c. Campus/Department Documentation Requirements

Campus/department units are responsible for maintaining proper documentation to support imprest checking account replenishments/disbursements including:

1) Imprest Check Replenishment form (FMIS-9).
2) File copies of imprest checks.
3) Authorization forms for imprest check disbursements.
4) Itemized invoices/receipts or other supporting documents (refund slips, loan authorizations, proof of payment, etc.).
5) Certification of satisfactory receipt of goods and services.
6) Imprest check register.

Any other relevant supporting documentation (logs, memoranda, worksheets, etc.) should also be maintained. These documents are to be maintained in office files and made available for review upon request. Copies are to be maintained when originals are required to be submitted to other offices (e.g. FMIS-9, itemized invoices/receipts, etc.). Refer to A8.826 - Imprest Checking Accounts-Overview, Section 5.a.6 for a complete listing of documents to be retained.
d. Disbursing Office Replenishment Document Requirements

The following documents are to be submitted to the Disbursing Office for replenishment purposes:

1) Original Imprest Checking Account Replenishment form (FMIS-9).
2) Disbursing copies of imprest checks (yellow copies).
3) Adding machine tape summarizing check disbursements.
4) Original (or certified as original) itemized invoices/receipts or other support documents (summary certification statements for refunds, loans, etc.).

The original of the FMIS-9 and one set of original (or certified as original) invoice/receipt documents, the adding machine tape, and the Disbursing copies of the imprest checks (yellow copies) are to be submitted to the Disbursing Office.

Short-term student loans must be claimed separately from other types of disbursements because of the need to enter the custodian's social security number and the first three letters of the custodian's last name.

4. Procedures

a. Campus/Department Office:

1) Disbursements from all sources of funding may be reflected on the same Imprest Check Replenishment form (FMIS-9).

Checks claimed on a FMIS-9 should be issued in the same month due to reconciliation activities (Checks issued in different months but claimed on the same FMIS-9 would present reconciliation difficulties).

Maintain a log on replenishment claims to account for the status of the FMIS-9 documents prepared and submitted.

2) Each disbursement must be supported by original (or certified as original) itemized invoices/receipts, delivery slips, sales slips, summary certification statements for refunds and loans, subscription notices, and similar documents. All non-itemized receipts such as cash register tapes must be annotated to indicate items purchased. All under-sized (less than 8-1/2" x 11") documents are to be affixed to a letter size sheet of paper. All requests for reimbursement must be supported by proof of payment.
In special instances where receipts cannot be obtained (e.g. coin-operated photocopy machines and parking meters) the expenses can be listed on an adding machine tape with a description of the items and certified (signed by the claimant) that the expenditures were incurred in the conduct of official business for which no receipts were issued.

3) The original (or certified as original) itemized invoice/receipt documents are to be placed directly behind the Disbursing copy of the imprest check (yellow copy). The adding machine tape summarizing the check disbursements, the copies of the imprest checks, and the original invoice/receipt documents for all disbursement claims, are to be attached to the FMIS-9.

Copies of these documents should be maintained in office files and made available for review upon request.

4) The Imprest Checking Account Replenishment forms (FMIS-9) must be completed by summarizing the disbursements by each unique combination of account code and sub code. Ensure that the summary entries are calculated correctly and that the total equals the total of all check disbursements because errors will cause the imprest system to be out of balance. The entries must be double spaced.

5) Refunds of deposits and student tuition and fees present a special problem due to the complexity of refund calculations, the granting of exceptions, seasonal peak loads, and the bulk of support documents (Receipts of original payments, refund requests, memos indicating dates and circumstances, documentation of exceptions, approval authorizations, calculation worksheets, etc.). In these situations, a summary listing of all refunds being claimed for replenishment on a FMIS-9 with a certification for approval by an appropriate approving authority may be substituted for copies of the supporting documents. The appropriate approving authority should either be the head of the program (Student Services, Student Housing, etc.) or the Fiscal Officer depending upon the assignment of responsibilities for the particular campus/department unit. A suggested format would include:

a) Heading on the listing indicating the type of refund (tuition, housing, etc.).

b) Name of payee.
c) Imprest check number.

d) Individual receipt number (Original Payment).

e) Refund amount with a summary total at the end of the listing.

f) At the end of the listing, a certification by the appropriate approving authority:

   Approved for Payment:

   ____________________________  _________________________
   Signature                          (Date)

   ____________________________  _________________________
   Name                      (Print or Type)

   ____________________________  _________________________
   Title                     (Print or Type)

If the summary listing is prepared, the Disbursing copies of the imprest check (yellow copies) are to be arranged in the same order and attached to the FMIS-9 (no adding machine tape is required).

It must be emphasized that the campus/department unit is responsible for the accuracy and propriety of the refund payments. Although all relevant supporting documents are not required to be submitted to the Disbursing Office with replenishment requests, such documentation must be maintained in office files and made available for review upon request. Campus/department units must carefully guard against duplicate refunds, erroneous calculations, etc.

6) Short-term student loans may pose the same problem as refunds and the same type of summary listing may be used as discussed above. The use of a copy of the promissory note for each student loan disbursement as the only supporting document with the copy of the imprest check is also acceptable. The responsibility of the campus/department unit for maintenance of relevant documentation in office files to support the accuracy and propriety of disbursements remains the same as noted above for refunds.
All short-term student loan disbursements through imprest checks also require the processing of a special journal voucher to record the loan in the student's name. Otherwise the loan will remain under the custodian's name. (Refer to A8.857 - Student Scholarship/Grant/Loan Payments.)

7) Upon certification by the imprest check custodian and the Fiscal Officer, the original FMIS-9 is to be submitted to the Disbursing Office. Only one set of original (or certified as original) itemized invoice/receipt documents, the adding machine tape, and Disbursing copies of the imprest check (yellow copies), are to be attached to the original FMIS-9.

Other supporting documents such as the authorization forms and the certification statements for satisfactory receipt of goods and services are not required to be submitted with the FMIS-9 but should be maintained in office files and made available for review upon request. If a campus/department unit elects to submit these documents with the FMIS-9, copies of these documents will still have to be maintained in office files.

b. Disbursing Office:

1) The Disbursing Office audits the documents and initiates replenishment processing if appropriate. If the replenishment claim includes an improper disbursement or a disbursement with insufficient supporting documents, the whole replenishment claim may be returned to the campus/department office.

2) The replenishment checks, made payable to the imprest check custodian, are distributed to the campus/department office through the Accounts Payable/Check Distribution section of the Disbursing Office.

c. Campus/Department Office - Custodian:

1) Upon receipt of the replenishment checks from the Disbursing Office, the custodian should immediately deposit the checks into the imprest checking account to maintain an adequate balance. Each replenishment check should be stamped on the back, with the "For Deposit Only" stamp issued by the First Hawaiian Bank; the checks need not be endorsed by the custodian. Additionally, a deposit ticket (provided by the Bank) is to be completed and attached to the replenishment checks to ensure that the deposit is made to the proper account (Attachment 2).
2) If replenishment checks cannot be deposited immediately, they should be stored with the unissued checks in the safe or locked file cabinet. The replenishment checks should always be stamped "For Deposit Only" immediately upon receipt from the Disbursing Office.

5. **Availability of Forms**

Supplies of the Imprest Checking Account Replenishment form (FMIS-9) are available upon request from the Disbursing Office.
UNIVERSITY OF HAWAII
IMPREST CHECK REPLENISHMENT

(Shaded items represent information to be completed by Disbursing. See reverse side for instructions)

<table>
<thead>
<tr>
<th>CUSTODIAN'S NAME (Last Name, First Name, Middle Initial)</th>
<th>VENDOR CODE/SSN</th>
<th>DEPARTMENT</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>ACCOUNT CODE</th>
<th>SUBCODE</th>
<th>P/F/N</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>0</td>
<td></td>
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</tbody>
</table>

Grand Total: $0

I certify that the attached documents support disbursements properly processed in accordance with imprest checking account procedures. Proper supporting documentation are maintained in office files and are available for review upon request.

Signature - Custodian: ______________________ Date: ______________________

I certify that:

a) the attached documents support disbursements which were issued in accordance with applicable laws, State policies and procedures, University policies and procedures.

b) the supporting authorization documents were properly approved by the necessary authority.

c) the individual responsible for verification of satisfactory receipt of goods and services has certified acceptance.

d) adequate funds are available for the disbursement.

Supporting documents to verify proper authorization and satisfactory receipt of goods and services are maintained in office files and are available for review upon request.

Signature - Fiscal Officer: ______________________ Date: ______________________ F.O. Code: ______________________

Revision Date: 2/26/95

Origation Date: 4/4/95
**PURPOSE:** To process imprest check account replenishment claims.

**DATA ITEM** | **COMPLETION INSTRUCTIONS**
--- | ---
All fields must be completed unless noted as optional. Shaded items represent information to be completed by Disbursing. Refer to APM A8.830 for detailed policies and procedures.

Claims for all fund types may be included on the same form. It is recommended that claims for checks issued in different months not be processed on the same FMIS-9 due to the monthly reconciliation requirements.

**CAMPUS** | Enter campus code. Refer to Table A12.099.

**DATE** | Enter date form prepared.

**DOCUMENT NUMBER** | Enter 6-digit document number after "H". First 3 digits, 3-digit Fiscal Officer code. Last 3 digits are sequential control number assignment.

**VOUCHER NUMBER** | Enter voucher number.

**CUSTODIAN'S NAME** | Enter Custodian's last name, first name, and middle initial.

**VENDOR CODE/SSN** | Enter Custodian's assigned vendor code for all replenishments except short-term student loans. For short-term student loans, indicate custodian's social security number. Short term student loans must be claimed separately from other types of disbursements.

**DEPARTMENT** | Enter department name.

Entries must be double spaced on form.

**ACCOUNT CODE** | Enter 6-digit account code.

**SUBCODE** | Enter 4-digit subcode.

**TYPE** | Predefined.

**P/F/N** | Enter "N" for direct payments. If a miscellaneous encumbrance has been issued, enter a "P" for partial payment or "F" for final payment (any remaining encumbrance deleted).

**AMOUNT** | Enter amount per account distribution.

**GRAND TOTAL** | Enter total imprest checking account replenishment claim. This total should equal total of all imprest check copies attached for replenishment.

**SIGNATURES** | Signatures and dates are required by appropriate Custodian and Fiscal Officer.

Submit the original Imprint Check Replenishment form, receipts, and supporting documents to the Disbursing Office after approvals have been obtained.
PETTY CASH FUND - STATE OF HAWAII
UNIVERSITY OF HAWAII - IMPREST CHECKING
DISBURSING OFFICE
1402 LOWER CAMPUS RD.
HONOLULU, HI 96822

DATE
DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL
19

CASH

CHECKS

PLEASE ENTER AMOUNT OF CASH AND CHECKS
ATTACH MACHINER REPRINT OR DEPOSIT RECEIPT.

Checks and other items are received for deposit
subject to the provisions of the Uniform Commercial
Code or any applicable
collection agreement.

65288000 12% 44-003570

Deposit Ticket - Front

Deposit Ticket - Back

PAY TO THE ORDER OF
FIRST HAWAIIAN BANK
HONOLULU, HI
PO BOX DEPOSIT ONLY
UNIVERSITY OF HAWAII
DISBURSING OFFICE
DISBURSING ACCOUNT 000

Deposit Stamp
(Stamped on the back of checks to be deposited)