

26. IMPREST ACCOUNTS

26.1 IMPREST GUIDANCE

The Head of Finance shall provide imprest facilities to specific officers as considered appropriate and shall issue guidance notes as to the operation of the imprest system.

No changes to imprest facilities will be permitted without the express approval of the Head of Finance.

26.2 IMPREST PAYMENTS

Payments from imprest accounts shall only be for minor items of expenditure and should be supported by receipts. The maximum limit for any one payment will be as determined by the Head of Finance.

26.3 INCOME RECEIVED

No income collected shall be lodged in an imprest account but must be paid into the relevant bank account.

26.4 OFFICERS' RESPONSIBILITIES

Officers holding an imprest account are personally responsible for the security and correct operation of the account and shall, upon request, provide the Head of Finance with a certificate of imprest held. Officers are also responsible for ensuring the timeous record keeping of the imprest and for performing frequent reconciliations of cash held.

**For clarification or any queries in respect of this section please contact
Gillian Woodcock on extension 6170**