

IMPREST FUND
EFFECTIVE FISCAL YEAR 2019

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Version History

Version Number	Date	Description of Change	Effective USSGL TFM
1.0	10/4/2002	Original Version	S2-10-04
2.0	09/30/2018	Removes FS 224 and Standard Subclass Code references, and updates USSGL transaction codes and financial statements	Bulletin 2018-08

Background

The Department of the Treasury issued a Policy Directive (effective October 1, 2001) to save the government payment processing costs and to increase operational efficiency by eliminating agency imprest funds, with the exception of waived payments. Electronic Funds Transfer (EFT) transactions deliver Federal agencies significant advantages: They are less labor intensive, more effective for earning interest on behalf of the government, and provide stronger internal controls and audit trails. However, Treasury determined that many agencies continue to require imprest funds in order to complete their unique missions because of the varying nature of their payment processing. Any fixed-cash or petty-cash fund that has been advanced as Funds Held Outside of Treasury (FHOT) is considered an imprest fund.

Imprest funds may be used when a payment by EFT is waived in accordance with the provisions of Title 31 U.S.C. § 208, “*Management of Federal Agency Disbursements*”, **AND** meets one other of the following exceptions:

- (a) Payments involve national security interests, military operations or national disasters;
- (b) Payments are made in furtherance of law enforcement actions;
- (c) The payment amount owed is less than \$25;
- (d) The political, or financial infrastructure of a foreign country does not support payment by a noncash mechanism; or
- (e) Emergencies, or mission-critical circumstances, that are of such an unusual and compelling urgency that the government would otherwise be seriously injured if payment were not made by cash.

Before establishing an imprest fund, an agency should review the numerous other payment options available to agencies to determine if an alternative approach would be more suitable. Please refer to 1 TFM Part 4a, Chapter 3000, Section 30170, “*Authority to Disburse Imprest Funds*” for more information.

Waivers from the Imprest Fund Policy Directive are determined by the agency making the payment. However, in order to invoke an imprest fund waiver, the agency must also invoke a waiver from the Treasury EFT Rule. The policy directive reflects the National Performance Review report that most Federal payments could be made electronically or by other noncash alternatives. It also reflects the Debt Collection Improvement Act of 1996, which requires the use of electronic funds transfers for most Federal payments.

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GAO's "Principles of Federal Appropriations Law" Volume 2, Chapter 9, "Appropriated Funds - Imprest Funds" states:
"Since the Imprest Fund advance does not qualify as an obligation under 31 USC § 1501, the charge must be in the form of a commitment or reservation."

Generally, the obligation is recorded when the advance is used and the cashier seeks replenishment for expenses. The preliminary charge is necessary to protect against violating the Antideficiency Act. In order to comply with the GAO requirement, USSGL 470000, "Commitments Programs Subject to Apportionment" should be used for imprest funds, instead of USSGL accounts 480100, "Undelivered Orders - Obligations, Unpaid" or 480200, "Undelivered Orders - Obligations, Prepaid/Advanced".

Federal agencies are required to report their imprest funds in USSGL account 112000, "Imprest Funds" on their annual financial statements.

The following scenario provides Imprest Fund posting guidance for USSGL proprietary and budgetary accounts. It assumes the agency is working from an **annual-year Treasury Account Symbol** and is funded by a direct appropriation. The scenario will display the Imprest Fund Control for informational purposes only; the Imprest Fund Control is not supported by the USSGL.

Listing of USSGL Accounts Used in This Scenario

Account Number	Account Title
Budgetary	
411900	Other Appropriations Realized
420100	Total Actual Resources – Collected
445000	Unapportioned Authority
451000	Apportionments
461000	Allotments – Realized Resources
465000	Allotments – Expired Authority
470000	Commitments – Programs Subject to Apportionment
490200	Delivered Orders – Obligations, Paid
Proprietary	
101000	Fund Balance With Treasury
112000	Imprest Funds
131000	Accounts Receivable
310000	Unexpended Appropriations – Cumulative
310100	Unexpended Appropriations – Appropriations Received
310700	Unexpended Appropriations – Used
331000	Cumulative Results of Operations
570000	Expended Appropriations
610000	Operating Expenses/Program Costs
679000	Other Expenses not Requiring Budgetary Resources
729000	Other Losses

A beginning Trial Balance is not used in this scenario.

Illustrative Transactions

The following transactions represent the establishment, replenishment, increase, decrease, restoring (due to loss, shortage, or theft,) and liquidation (end of year) activities of Imprest Funds. Also shown is the actual impact of these transactions to the Imprest fund activity, trial balances, and financial statements.

1. To record the enactment of an appropriation.			
	DR	CR	TC
<u>Budgetary Entry</u> 411900 Other Appropriations Realized 445000 Unapportioned Authority <u>Proprietary Entry</u> 101000 (G) Fund Balance With Treasury 310100 (G) Unexpended Appropriations – Appropriations Received	10,000 10,000	 10,000 10,000	 A104
2. To record budget authority apportioned by the Office of Management and Budget.			
	DR	CR	TC
<u>Budgetary Entry</u> 445000 Unapportioned Authority 451000 Apportionments <u>Proprietary Entry</u> None	 10,000	 10,000	 A116

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3. To record the allotment of authority.			
	DR	CR	TC
<u>Budgetary Entry</u> 451000 Apportionments 461000 Allotments – Realized Resources <u>Proprietary Entry</u> None	10,000	10,000	A120

4. During Fiscal Year 2019, the agency establishes an imprest fund for \$1,000.			
	DR	CR	TC
<u>Budgetary Entry</u> 461000 Allotments – Realized Resources 470000 Commitments – Programs Subject to Apportionment <u>Proprietary Entry</u> 112000 (N) Imprest Funds ¹ 101000 (G) Fund Balance With Treasury	1,000	1,000	D502

The agency’s Central Accounting Reporting System (CARS) Account Statement should present a Business Event Type Code (BETC) for the establishment of the Imprest Fund as Funds Held Outside The Treasury.¹

If the CARS activity does not have an appropriate FHOT BETC, the agency should use the CARS Classification Transaction & Accountability (CTA) Module to reclassify the transaction to the correct FHOT BETC.

¹For all FHOT entries, please also refer to **GTAS Edit Rule #5, “Funds Held Outside of Treasury Business Line Balances”** within the USSGL Treasury Financial Manual Supplement, Section VII: GTAS Validation and Edits. (https://tfm.fiscal.treasury.gov/v1/supplements/ussgl/ussgl_part_2.html#Part7) Agencies must verify that the balances of USSGL 112000 and other cash accounts equal the balance for Funds Held Outside of Treasury (FHOT) from the Central Accounting and Reporting System (CARS).

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Imprest Fund Control	
Imprest Fund Subsidiary Ledger	<u>1,000</u>
<u>Cashier A</u>	
Cash on Hand	500
<u>Cashier B</u>	
Cash on Hand	500
Total	1,000

5a. Cashier A reimburses an employee for local travel (taxi) \$10, but has yet to submit a replenishment voucher.			
	DR	CR	TC
None			

Imprest Fund Control	
Imprest Fund Subsidiary Ledger	<u>1,000</u>
<u>Cashier A</u>	
Cash on Hand	490
Outstanding Sub-voucher	<u>10</u>
Total	500
<u>Cashier B</u>	
Cash on Hand	500
Total	1,000

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5b. Directly following the travel reimbursement to the employee, Cashier A needs to submit a replenishment voucher. Cashier A submits the replenishment voucher and issues the check. Next, Cashier A cashes the check and replenishes the imprest fund.

	DR	CR	TC
<u>Budgetary Entry</u>			
461000 Allotments – Realized Resources	10		B107
490200 Delivered Orders – Obligations, Paid		10	
<u>Proprietary Entry</u>			
610000 (N) Operating Expenses/Program Costs	10		
101000 (G) Fund Balance with Treasury		10	
310700 (G) Unexpended Appropriations - Used	10		B134
570000 (G) Expended Appropriations		10	

<u>Imprest Fund Control</u>	
Imprest Fund Subsidiary Ledger	<u>1,000</u>
<u>Cashier A</u>	
Cash on Hand	500
<u>Cashier B</u>	
Cash on Hand	500
Total	1,000

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6. Cashier B requested an increase to their imprest fund in the amount of \$500.			
	DR	CR	TC
<u>Budgetary Entry</u> 461000 Allotments – Realized Resources 470000 Commitments – Programs Subject to Apportionment	500	500	D502
<u>Proprietary Entry</u> 112000 (N) Imprest Fund 101000 (G) Fund Balance With Treasury	500	500	
The increase of the Imprest Fund for \$500 should be classified in the CARS CTA Module to the appropriate TAS with a corresponding FHOT BETC.			

Imprest Fund Control	
Imprest Fund Subsidiary Ledger	<u>1,500</u>
<u>Cashier A</u>	
Cash on Hand	500
<u>Cashier B</u>	
Cash on Hand	1,000
Total	1,500

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7. Cashier A requested a decrease to their fund in the amount of \$200.			
	DR	CR	TC
<u>Budgetary Entry</u> 470000 Commitments – Programs Subject to Apportionment 461000 Allotments – Realized Resources	200	200	D502 (R)
<u>Proprietary Entry</u> 101000 (G) Fund Balance With Treasury 112000 (N) Imprest Fund ¹	200	200	
The decrease of the Imprest Fund for \$200 should be classified in the CARS CTA Module to the appropriate TAS with a corresponding FHOT BETC.			

Imprest Fund Control	
Imprest Fund Subsidiary Ledger	<u>1,300</u>
<u>Cashier A</u>	
Cash on Hand	300
<u>Cashier B</u>	
Cash on Hand	1,000
Total	1,300

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8. Cashier A reports a loss in the imprest fund of \$150. Directly after reporting the lost cash, Cashier A submits a replenishment voucher, issues a check, and replenishes the imprest fund.

Under law, Cashier A is expected to make restitution for the \$150 loss, and simultaneously an accounts receivable is established. The agency records a refund receivable from Non-Federal sources for expenses that do not create budgetary resources until collected.

	DR	CR	TC
<u>Budgetary Entry</u>			
461000 Allotments – Realized Resources	150		B108
490200 Delivered Orders – Obligations, Paid		150	
<u>Proprietary Entry</u>			
729000 (N) Other Losses	150		
101000 (G) Fund Balance With Treasury		150	
310700 (G) Unexpended Appropriations Used	150		B134
570000 (G) Expended Appropriations		150	
131000 (N) Accounts Receivable	150		C414
679000 (N) Other Expenses Not Requiring Budgetary Resources		150	

<u>Imprest Fund Control</u>	
Imprest Fund Subsidiary Ledger	<u>1,300</u>
<u>Cashier A</u>	
Cash on Hand	150
Cash Restored for Loss	<u>150</u>
Total	300
<u>Cashier B</u>	
Cash on Hand	1,000
Total	1,300

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9. Cashier A was found liable for the loss and makes restitution to the agency within the same fiscal year that the loss was reported. If the restitution were made in a subsequent fiscal year, record TC D108 instead of C137.
If Cashier A was not found liable, reverse entry C414 in Transaction # 8.

	DR	CR	TC
<u>Budgetary Entry</u>			
490200 Delivered Orders – Obligations, Paid	150		C137
461000 Allotments Realized Resources		150	
<u>Proprietary Entry</u>			
101000 (G) Fund Balance With Treasury	150		
131000 Accounts Receivable		150	
570000 Expended Appropriations	150		B134 (R)
310700 (G) Unexpended Appropriations – Used		150	
679000 Other Expenses Not Requiring Budgetary Resources	150		C137
729000 Other Losses		150	

Imprest Fund Control	
Imprest Fund Subsidiary Ledger	<u>1,300</u>
<u>Cashier A</u>	
Cash on Hand	300
<u>Cashier B</u>	
Cash on Hand	1,000
Total	1,300

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10. Due to the closure of an office, Cashier A’s imprest fund is being liquidated.			
	DR	CR	TC
<u>Budgetary Entry</u> 470000 Commitments – Programs Subject to Apportionment 461000 Allotments Realized Resources	300	300	D502 (R)
<u>Proprietary Entry</u> 101000 (G) Fund Balance With Treasury 112000 (N) Imprest Fund ¹	300	300	
The liquidation to the Imprest Fund of \$300 should be classified in the CARS CTA Module to the appropriate TAS with a corresponding FHOT BETC.			

Imprest Fund Control	
Imprest Fund Subsidiary Ledger	<u>1,000</u>
<u>Cashier A</u>	
Cash on Hand	0
<u>Cashier B</u>	
Cash on Hand	1,000
Total	1,000

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Preclosing Trial Balance

	<u>USSGL Account</u>	<u>Debit</u>	<u>Credit</u>
	<u>Budgetary</u>		
411900	Other Appropriations Realized	10,000	
461000	Allotments – Realized Resources		8,990
470000	Commitments – Programs Subject to Apportionment		1,000
490200	Delivered Orders – Obligations, Paid		10
	TOTAL	10,000	10,000
	<u>Proprietary</u>		
101000 (G)	Fund Balance With Treasury	8,990	
112000 (N)	Imprest Funds	1,000	
310100 (G)	Unexpended Appropriations – Appropriations Received		10,000
310700 (G)	Unexpended Appropriations – Used	10	
570000 (G)	Expended Appropriations		10
610000 (N)	Operating Expenses/Program Costs	10	
	TOTAL	10,010	10,010

Imprest Fund Subsidiary Ledger	
Imprest Fund Subsidiary Ledger	<u>1,000</u>
<u>Cashier A</u>	
Cash on Hand	0
<u>Cashier B</u>	
Cash on Hand	1,000
Total	1,000

Closing Entries

11. To record the consolidation of actual net-funded resources.			
	DR	CR	TC
<u>Budgetary Entry</u> 420100 Total Actual Resources – Collected 411900 Other Appropriations Realized <u>Proprietary Entry</u> None	10,000	10,000	F302

12. To record the closing of unobligated balances to expired authority. (Within this scenario, the Treasury Account Symbol is an annual-year, expiring TAS.)			
	DR	CR	TC
<u>Budgetary Entry</u> 470000 Commitments – Programs Subject to Apportionment 461000 Allotments – Realized Resources 465000 Allotments – Expired Authority <u>Proprietary Entry</u> None	1,000 8,990	9,990	F312

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13. To record the closing of paid delivered orders to total actual resources.			
	DR	CR	TC
<u>Budgetary Entry</u> 490200 Delivered Orders – Obligations, Paid 420100 Total Actual Resources – Collected	10	10	F314
<u>Proprietary Entry</u> None			

14. To record the closing of expenses to cumulative results of operations.			
	DR	CR	TC
<u>Budgetary Entry</u> None			
<u>Proprietary Entry</u> 570000 (G) Expended Appropriations 331000 Cumulative Results of Operations	10	10	F336
331000 Cumulative Results of Operations 610000 (N) Operating Expenses/Program Costs	10	10	

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15. To record closing of fiscal-year activity to unexpended appropriations.			
	DR	CR	TC
<u>Budgetary Entry</u> None			
<u>Proprietary Entry</u> 310100 (G) Unexpended Appropriations – Appropriations Received 310000 Unexpended Appropriations – Cumulative 310700 (G) Unexpended Appropriations – Used	10,000	9,990 10	F342

Postclosing Trial Balance

	<u>USSGL Account</u>	<u>DR</u>	<u>CR</u>
	<u>Budgetary</u>		
420100	Total Actual Resources – Collected	9,990	
465000	Allotments - Expired Authority		9,990
	TOTAL	9,990	9,990
	<u>Proprietary</u>		
101000 (G)	Fund Balance With Treasury	8,990	
112000 (N)	Imprest Funds	1,000	
310000	Unexpended Appropriations – Cumulative		9,990
	TOTAL	9,990	9,990

Financial Statements

BALANCE SHEET		
	Assets:	
	Intragovernmental:	
1.	Fund Balance With Treasury (Note 3) (101000E)	8,990
6.	Total intragovernmental (calc.)	8,990
7.	Cash and other monetary assets (Note 4) (112000E)	1,000
15.	Total assets (calc.)	9,990
	Liabilities:	
28.	Total Liabilities	-
	Net Position:	
31.	Unexpended Appropriations – All Other Funds (310100E & 310700E)	9,990
33.	Cumulative Results of Operations – All Other Funds	-
35.	Total Net Position - All Other Funds (Combined or Consolidated Totals) (calc.)	9,990
36.	Total Net Position (calc.)	9,990
37.	Total liabilities and net position (calc.)	9,990

STATEMENT OF NET COST		
	Gross Program Costs:	
1.	Gross costs (Note 22) (610000E)	10
2.	Less: earned revenue	-
3.	Net program costs (calc.)	10
5.	Net program costs including Assumption Changes (calc.)	10
6.	Costs not assigned to programs	-
7.	Less: earned revenue not attributed to programs	-
8.	Net cost of operations (calc.)	10

STATEMENT OF CHANGES IN NET POSITION		
	Unexpended Appropriations:	
1.	Beginning Balance	-
3.	Beginning balances, as adjusted	-
	Budgetary Financing Sources:	
4.	Appropriations received (310100E)	10,000
7.	Appropriations used (310700E)	(10)
8.	Total Budgetary Financing Sources (calc.)	9,990
9.	Total Unexpended Appropriations (calc.)	9,990
	Cumulative Results from Operations:	
	Budgetary Financing Sources:	
14.	Appropriations used (570000E)	10
23.	Total Financing Sources (calc.)	10
24.	Net Cost of Operations (+/-)	(10)
25.	Net Change (calc.)	-
26.	Cumulative Results of Operations (calc.)	-
27.	Net Position (calc.)	9,990

STATEMENT OF BUDGETARY RESOURCES		
	Budgetary resources:	
1290	Appropriation (discretionary and mandatory) (411900E)	10,000
1910	Total budgetary resources (calc.)	10,000
	Status of budgetary resources:	
2190	New obligations and upward adjustments (total) (Note 29) (490200E)	10
2204	Apportioned, unexpired account (461000E & 470000E)	9,990
2412	Unexpired unobligated balance, end of year (calc.)	9,990
2490	Unobligated balance, end of year (total) (calc.)	9,990
2500	Total budgetary resources (calc.)	10,000
	Outlays, net:	10
4190	Outlays, net (total) (discretionary and mandatory) (490200E)	10

SF 133: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES & BUDGET PROGRAM AND FINANCING SCHEDULE (SCHEDULE P)			
		SF 133	Schedule P
	BUDGETARY RESOURCES		
	Unobligated balance:		
0900	Total new obligations, unexpired accounts (+ or -) (490200B)	-	10
0911	Total new obligations, unexpired accounts; and lease payments	-	10
	Budget authority:		
	Appropriations:		
	Discretionary:		
1101	Appropriation (special or trust fund) (discretionary) (411900E)	10,000	10,000
1160	Appropriation, discretionary (total) (calc.)	10,000	10,000
1900	Budget authority (total) (calc.)	10,000	10,000
1910	Total budgetary resources (calc.)	10,000	
1930	Total budgetary resources available (calc.)	-	10,000
1941	Unexpired unobligated balance, end of year	-	10
	STATUS OF BUDGETARY RESOURCES		
	New obligations and upward adjustments:		
	Direct:		
2001	Category A (by quarter) (490200E)	10	-
2004	Direct obligations (total) (calc.)	10	-
2190	New obligations and upward adjustments (total) (calc.)	10	-
	Unobligated balance:		
	Apportioned, unexpired accounts:		
2201	Available in the current period (461000 & 470000E)	9,990	-
2412	Unexpired unobligated balance: end of year (calc.)	9,990	-
2490	Unobligated balance, end of year (total) (calc.)	9,990	-
2500	Total budgetary resources (calc.)	10,000	-

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	CHANGE IN OBLIGATED BALANCE		
	Unpaid obligations:		
3010	New Obligations, unexpired accounts (490200E)	10	10
3020	Outlays (gross) (-) (490200E)	(10)	(10)
3050	Unpaid obligations, end of year (490200E)	-	-
	BUDGET AUTHORITY AND OUTLAYS, NET		
	Discretionary:		
	Gross budget authority and outlays:		
4000	Budget authority, gross	10,000	10,000
	Outlays, gross:		
4010	Outlays from new discretionary authority (490200E)	10	10
4020	Outlays, gross (total)	10	10
4070	Budget authority, net (discretionary)	10,000	10,000
4080	Outlays, net (discretionary)	10	10
	Budget authority and outlays, net (total)		
4180	Budget authority, net (total)	10,000	10,000
4190	Outlays, net (total) (calc.)	10	10

Reclassified Financial Statements

RECLASSIFIED BALANCE SHEET		
1	Assets	
2	Non-federal	
2.1	Cash and other monetary assets (112000E)	1,000
2.9	Total non-federal assets (calc.)	1,000
3	Federal	
3.1	Fund balance with Treasury (101000E)	8,990
3.14	Total federal assets	8,990
4	Total assets (calc.)	9,990
5	Liabilities	-
8	Total liabilities (calc.)	-
9	Net position:	
9.2	Net position – funds other than those from dedicated collections (310100E & 310700E)	9,990
10	Total net position (calc.)	9,990
11	Total liabilities and net position (calc.)	9,990

RECLASSIFIED STATEMENT OF NET COST		
1	Gross cost	
2	Non-federal gross cost (610000E)	10
6	Total non-federal gross cost (calc.)	10
9	Department total gross cost (calc.)	10
14	Department total earned revenue (calc.)	-
15	Net cost of operations (calc.)	10

RECLASSIFIED STATEMENT OF OPERATIONS AND CHANGES IN NET POSITION		
7	Budgetary financing sources:	
7.1	Appropriations received as adjusted (rescissions and other adjustments) (310100E)	10,000
7.2	Appropriations used (310700E)	(10)
7.3	Appropriations expended (570000E)	10
7.20	Total budgetary financing sources (calc.)	10,000
9	Net cost of operations (+/-)	10
10	Net position, end of period	9,990

Year 2 – Illustrative Entries at the Beginning of the Next Fiscal Year

16. Agency A clears the prior-year (Fiscal Year 2019) imprest fund from an annual-year TAS at the beginning of Fiscal Year 2020 (the next fiscal year.)

	DR	CR	TC
<u>Budgetary Entry</u> None			
<u>Proprietary Entry</u> 101000 (G) Fund Balance With Treasury 112000 (N) Imprest Funds ¹	1,000	1,000	D504
The clearing of the Imprest Fund for \$1,000 should be classified in the CARS CTA Module to the appropriate TAS with a corresponding FHOT BETC.			

<u>Imprest Fund Control</u>	
Imprest Fund Subsidiary Ledger	<u>1,000</u>
<u>Cashier B</u>	
Cash on Hand	1,000
Total	1,000

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17. To record the enactment of a FY 2020 appropriation.			
	DR	CR	TC
<u>Budgetary Entry</u> 411900 Other Appropriations Realized 445000 Unapportioned Authority	10,000	10,000	A104
<u>Proprietary Entry</u> 101000 (G) Fund Balance With Treasury 310100 (G) Unexpended Appropriations – Appropriations Received	10,000	10,000	

18. To record FY 2020 budget authority apportioned by the Office of Management and Budget.			
	DR	CR	TC
<u>Budgetary Entry</u> 445000 Unapportioned Authority 451000 Apportionments	10,000	10,000	A116
<u>Proprietary Entry</u> None			

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20. To record the allotment of authority.			
	DR	CR	TC
<u>Budgetary Entry</u> 451000 Apportionments 461000 Allotments – Realized Resources <u>Proprietary Entry</u> None	10,000	10,000	A120
17. Agency A reestablishes the imprest fund in the new annual-year (Fiscal Year 2020) TAS.			
	DR	CR	TC
Agency A establishes an Imprest Fund. <u>Budgetary Entry</u> 461000 Allotments – Realized Resources 470000 Commitments – Programs Subject to Apportionment <u>Proprietary Entry</u> 112000 (N) Imprest Funds ¹ 101000 (G) Fund Balance With Treasury	1,000 1,000	1,000 1,000	D502
The re-establishment of the Imprest Fund for \$1,000 should be classified in the CARS CTA Module to the appropriate TAS with a corresponding FHOT BETC.			