

13.305-2 Agency responsibilities.

Each agency using *imprest funds* and *third party drafts* shall-

(a) Periodically review and determine whether there is a continuing need for each fund or *third party draft* account established, and that amounts of those funds or accounts are not in excess of actual needs;

(b) Take prompt action to have *imprest funds* or *third party draft* accounts adjusted to a level commensurate with demonstrated needs whenever circumstances warrant such action; and

(c) Develop and issue appropriate implementing regulations. These regulations *shall* include (but are not limited to) procedures covering-

(1) Designation of personnel authorized to make purchases using *imprest funds* or *third party drafts*; and

(2) Documentation of purchases using *imprest funds* or *third party drafts*, including documentation of-

(i) Receipt and acceptance of *supplies* and services by the Government;

(ii) Receipt of cash or *third party draft* payments by the suppliers; and

(iii) Cash advances and reimbursements.

Parent topic: [13.305 Imprest funds and third party drafts.](#)