

## SUGGESTED FORMAT FOR IMPLEMENTING:

### Imprest Account for Payment of Vendor and Payroll Claims

For counties interested in adopting an imprest account, we are offering these suggestions.

Preliminary matters:

1. Obtain County Board approval by resolution to adopt an imprest system. (Not necessary but may lend credence to cooperating environment).
2. Consideration should be given as to using one bank account for both payroll and vendor warrants or setting up separate accounts for each.
3. The clerk should open an account with the bank " \_\_\_\_\_ County Imprest Account" if one account is used and " \_\_\_\_\_ County Imprest Payroll Account" and " \_\_\_\_\_ County Imprest Vendor Account" if separate accounts are used for vendor and payroll.
4. Warrants (checks) must be obtained and available at the date that the adoption is anticipated, separate numerical or color coding of warrants by fund is not necessary. Again, the only consideration would be the possibility of separate numerical coding for the payroll and vendor warrants.

Banks should be instructed to clear against the imprest account only the warrants (checks) written after adoption of the imprest system. Warrants outstanding at the date of adoption of the imprest system would be redeemed through the County Treasurer and should not be cleared through the imprest checking account.

Mechanics of System:

Adoption of the imprest system requires only minor changes to the system now utilized. Your current warrant register can be utilized and separate registers for each fund are not required. (County Clerk).

The following procedures for processing claims by use of an imprest account are suggested as minimum procedures for clerk to comply with.

1. Pre-audit vouchers or claims, and number.
2. Sort - vouchers or claims according to Fund; prepare listing for Board.
3. Obtain Board Approval of listing. This listing can be transferred to the Treasurer and Sheriff for checking on back taxes owed and may be incorporated in the proceedings for publication.

4. Distribute expense to office and department for determination of available appropriations.
5. Prepare one warrant against each fund for which claims are approved; transmit to Treasurer.
6. The County Treasurer issues one check for the total of the warrants from the various funds to the \_\_\_\_\_ County Imprest Account. (Post warrant(s) against proper funds(s) and file warrant in paid file.)
7. The clerk deposits the county treasurer's check to the imprest account.
8. The clerk writes warrants (checks) on the imprest account.
9. The warrants (checks) are written in fund sequence upon which claims are paid.
10. The warrants (checks) are recorded in numerical sequence which is also fund sequence. In the register a total is made at the end of each fund which must agree with the amount listed per that fund in Step 3.
11. The bank statement for the imprest account should be received by the clerks office and reconciled monthly. Interest earned on the bank account should be remitted to the County Treasurer for receipt into the General Fund.
12. Corrections should be reflected as additional or negative claims on subsequent claims listings.
13. If corrections are made, the correction should also be distributed to office and departments as in Step 4.
14. If refund warrants applicable to the current budget are received, the warrant should be deposited to the imprest account. The refund would also be corrected as explained in Steps 12 and 13.

Auditor of Public Accounts  
State of Nebraska

Clerk

Vouchers and Claims

Prepare Claims for Payment  
Clerk

List of claims and vouchers

Board

Compare list of claims to fund balance  
Board

Sufficient money available in all funds?

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Treasurer

Prepare list of fund balances  
Treasurer

List of Fund Balances

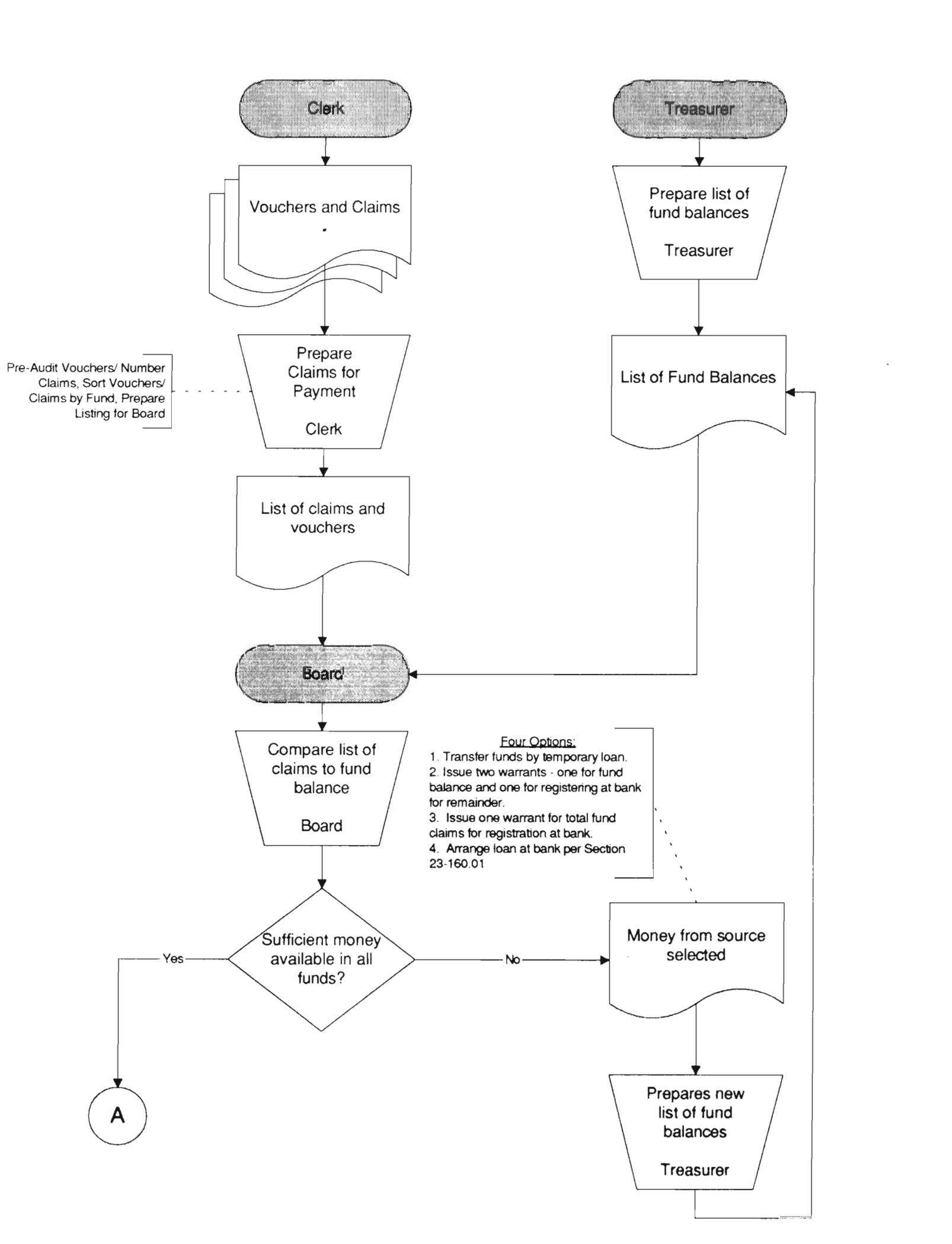
Board

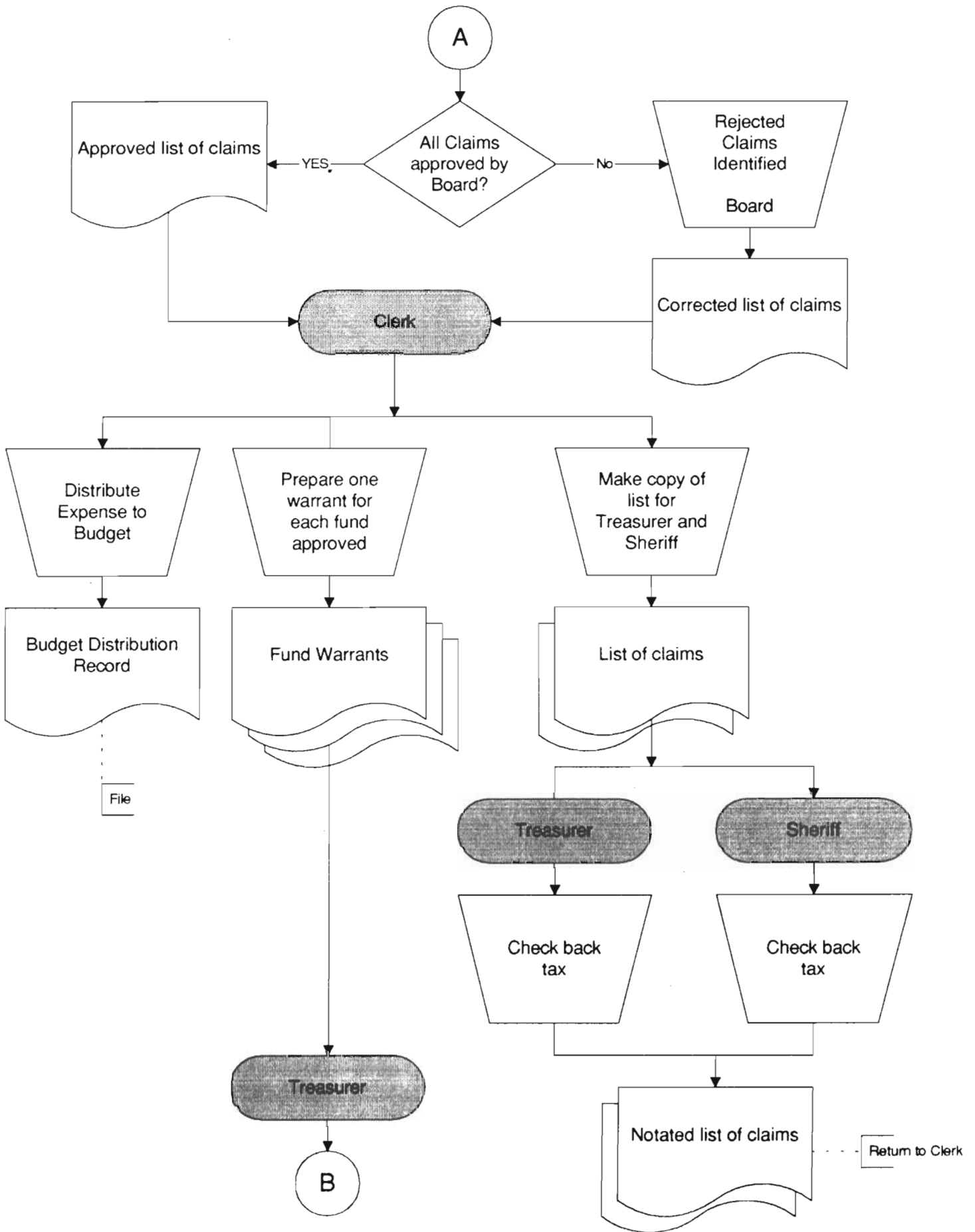
Money from source selected

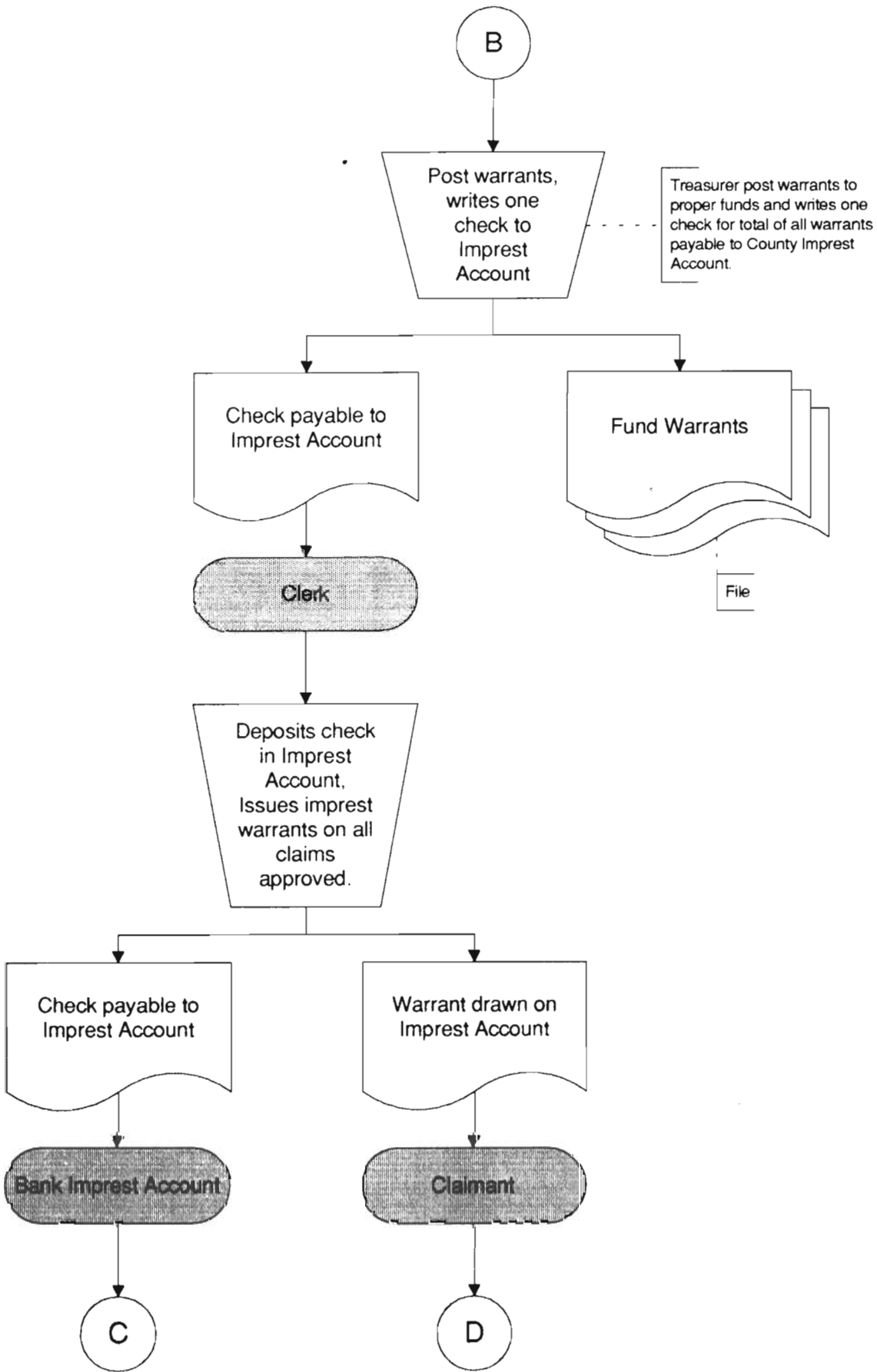
Prepares new list of fund balances  
Treasurer

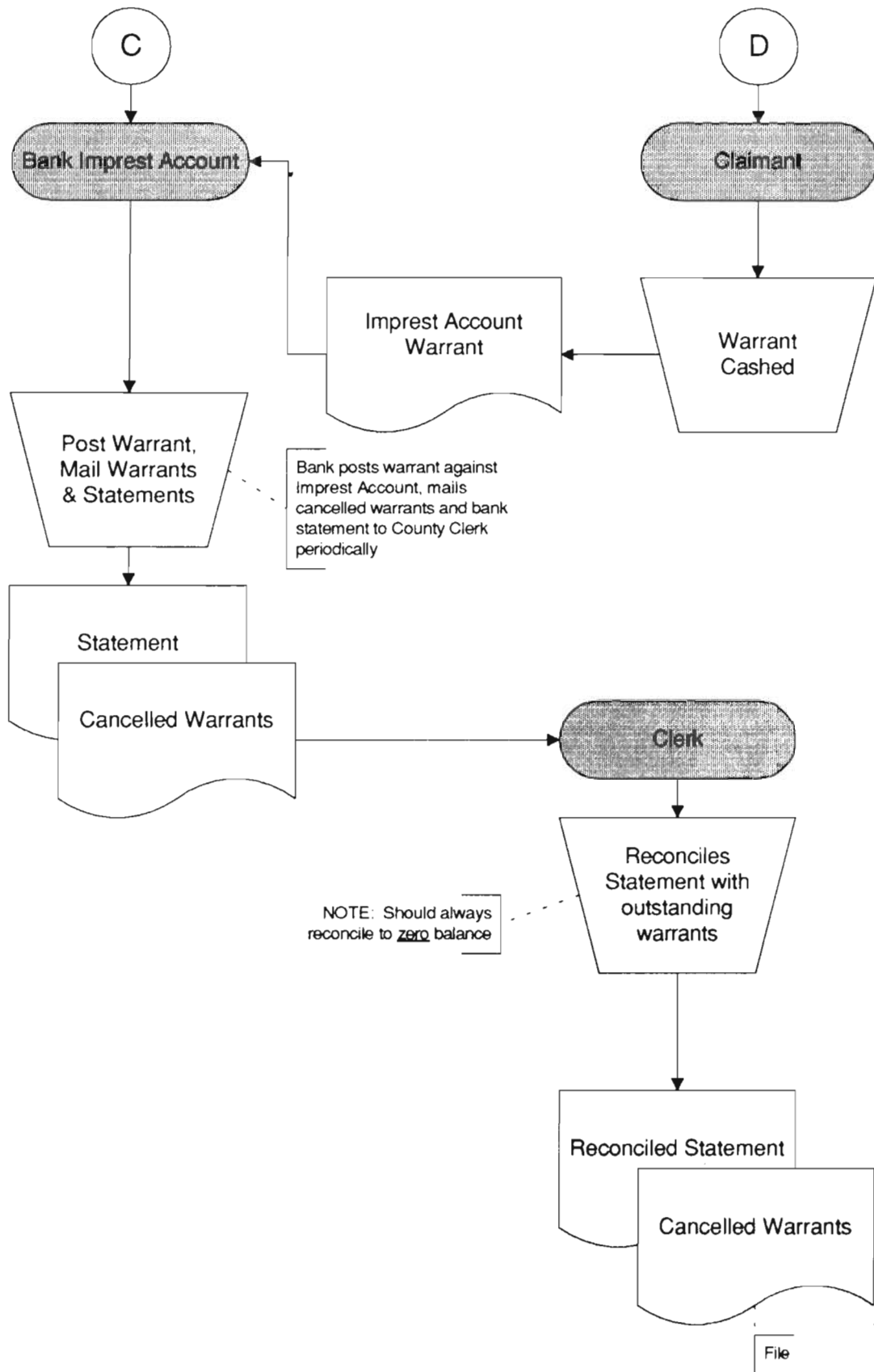
Pre-Audit Vouchers/ Number Claims, Sort Vouchers/ Claims by Fund, Prepare Listing for Board

- Four Options:
1. Transfer funds by temporary loan.
  2. Issue two warrants - one for fund balance and one for registering at bank for remainder.
  3. Issue one warrant for total fund claims for registration at bank.
  4. Arrange loan at bank per Section 23-160.01









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Bank Imprest Account

Claimant

Imprest Account Warrant

Warrant Cashed

Post Warrant, Mail Warrants & Statements

Bank posts warrant against Imprest Account, mails cancelled warrants and bank statement to County Clerk periodically

Statement

Cancelled Warrants

Clerk

Reconciles Statement with outstanding warrants

NOTE: Should always reconcile to zero balance

Reconciled Statement

Cancelled Warrants

File