

Franklin Jackson



Comptroller General
of the United States

Washington, D.C. 20548

Decision

Matter of: Use of Imprest Fund to Reimburse Employee for
Small Purchase

File: B-242412

Date: July 22, 1991

DIGEST

The Army may use its imprest fund to reimburse employee who used her own funds to purchase picture mats during the course of a remodeling project, so long as the Army's imprest fund regulations otherwise authorize reimbursement of this sort.

DECISION

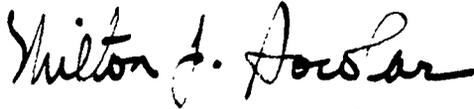
This responds to a request for an advance decision from an Army disbursing official regarding his authority to reimburse Ms. Thelma Norton, Illustrator, Training and Support Center, for expenses totalling \$117.56 that she incurred while supervising the remodeling of a lounge at Lawson Army Air Field.

Ms. Norton's claim results from her use of her own funds to purchase replacement picture mats for pictures in the VIP Lounge at Lawson. Ms. Norton had been assigned the task of upgrading the lounge, and had almost completed the project when, during the week of September 17, 1990, her superiors visited the lounge to inspect her work. As a part of the inspection, the superiors reviewed the pictures in the lounge and discussed the need for new mats. Ms. Norton interpreted this discussion as authorization to purchase replacement mats for the pictures. Ms. Norton believed that if she utilized the normal procurement process, she would not be able to obtain the mats in time for the final viewing scheduled for September 25. Thus, Ms. Norton decided to use her own funds to purchase the mats.

The Department of the Treasury authorizes agencies to establish imprest funds for making relatively small cash disbursements. Treasury Financial Manual, volume 1, part 4, ch. 3000. These funds are generally available to reimburse agency employees for miscellaneous types of cash purchases.

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Id., ch. 4000. We do not object to the Army reimbursing Ms. Norton from its imprest fund if the Army's imprest fund regulations otherwise authorize reimbursement of the type of expenditure Ms. Norton incurred.

for 
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