

13.305-1 General.

Imprest funds and *third party drafts* may be used to acquire and to pay for *supplies* or services. Policies and regulations concerning the establishment of and accounting for *imprest funds* and *third party drafts*, including the responsibilities of designated cashiers and *alternates*, are contained in PartIV of the Treasury Financial Manual for Guidance of Departments and Agencies, Title 7 of the GAO Policy and Procedures Manual for Guidance of *Federal Agencies*, and the agency implementing regulations. Agencies also *shall* be guided by the Manual of Procedures and Instructions for Cashiers, issued by the Financial Management Service, Department of the Treasury.

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