

**MAPP 03.07.06    Emergency and Exception Manual Checks from  
Imprest Account**

**Section**                    **Fiscal Affairs**  
**Area**                        General Accounting  
**Original**                  06/24/2009  
**Reviewed**                04/01/2026



TEXAS SOUTHERN UNIVERSITY  
**MANUAL OF ADMINISTRATIVE  
POLICIES AND PROCEDURES**

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**I. POLICY STATEMENT**

Texas Southern University shall limit the use of manual checks issued from the imprest account to emergency and exception circumstances only. All such payments must be properly documented, justified, and approved in accordance with University policies and procedures.

Manual checks from the imprest account may be written for emergency and exception purposes only. These payments are subject to approval by the Chief Financial Officer or designee. In no case will a check be issued without a State of Texas Purchase Voucher on which the emergency or exception purpose is adequately documented.

**II. PURPOSE AND SCOPE**

Texas Southern University is authorized by the Board of Regents to maintain a separate bank account ("imprest account") to provide emergency and exception manual check-writing capabilities for payments that would normally be paid through the Accounts Payable check-writing system.

This policy defines the use and limits of this account and applies to all University expenditures from all funds.

This policy applies to all University departments and personnel involved in requesting, approving, or processing imprest account disbursements.

**III. DEFINITIONS**

**A. Imprest Account:** A bank account used to make funds available for emergency or exception purposes. The balance of the account is replenished from other University accounts and charged to the account for which the purchase voucher is written.

**IV. POLICY PROVISIONS AND PROCEDURES**

**A. Request Process**

Individuals or departments requiring funds for limited purposes on an emergency or exception basis may request an imprest check through the Treasurer in accordance with this policy.

1. The request must be accompanied by a properly completed purchase voucher indicating the amount requested and the appropriate local account number.
2. The emergency or exception purpose must be sufficiently documented in the "Description of Articles or Services" section.
3. The purchase voucher must be approved by the college/division administrator, or by the Bursar if an emergency student refund is involved.
4. Additional documentation, such as a travel advance request form, must be attached to the purchase voucher.
5. A cover memorandum must be provided to the Treasurer explaining, in sufficient detail, the justification and required timeframe.

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**B. Review and Approval**

1. The Treasurer will evaluate the request for compliance. If the request meets policy terms, the Treasurer will approve and forward the documents to the Chief Financial Officer.
2. The Chief Financial Officer or designee will indicate final approval by signing the memo and returning it to the Treasurer.
3. A minimum of twenty-four (24) hours must be allowed for processing once the request is received by the Treasurer.
4. At least one (1) hour prior to the check being released, the Treasurer's office will transmit positive pay information to the bank.

**C. Restrictions and Prohibitions**

1. Imprest checks may not be provided to cover expenditures from state general fund accounts.
2. Imprest checks may not be provided for the following purposes:
  - i. Reimbursements for entertainment or travel.
  - ii. Payments to vendors which require University purchase orders.
  - iii. Student financial aid awards.
  - iv. Salary or wages of employees.

**D. Exceptions for Payroll and Accounts Payable**

1. On an emergency or exception basis only, manual checks may be authorized by the Treasurer's Office for payroll or accounts payable items.
2. Manual payroll checks will be written only to replace damaged, lost, or stale-dated checks, or in emergency situations after net pay has been determined by the payroll system.
3. The Chief Financial Officer or designee must approve the request for any emergency manual imprest check prior to its issuance.