# Advance Account Reimbursements

| Type of Information | Source of Information | Intended Use of Information |
|---|---|---|
| • Advance Account Reconciliation | • Bank (for bank statement)<br>• Individual performing the reconciliation | Verify the reconciliation is accurate and all monies are accounted for.<br><br>Verify the reconciliation was performed by an employee not involved in recording receipts and disbursements.<br><br>Verify the reconciliation was performed within 5-7 days of each month-end.<br><br>Ensure the reconciler handled unreconciled amounts appropriately.<br><br>For full instructions, please refer to *Chapter XIV, Section 4.C - Bank Account Reporting and Reconciliations*. |
| • Justification for establishing or increasing the account | • Agency Chief Fiscal Officer<br>• Requestor of the funds | Verify a justification for establishing or increasing the account was provided. This may include, but is not limited to, the following:<br><br>A six-month analysis of vouchers previously paid by OSC which could have been paid from a cash advance account if it were in existence at the time. For example:<br><br>• Number of vouchers and total dollar value of vendor claims paid under $250.<br>• Confidential investigation payments.<br>• Other special purchase payments. |
| • Receipts for advance account reimbursement | • User of the funds | Verify the purchases were made in accordance with the advance account type (e.g., petty cash, travel, confidential, etc.).<br><br>Verify the receipts support the expenses listed on the advance account reconciliation.<br>For more information, please refer *Chapter VII, Section 10.D - Cash Advance Payment Types* and *Chapter VII, Section 10.E - Cash Advance Reimbursement*. |