DEPARTMENT OF THE INTERIOR
OFFICE OF SURFACE MINING
RECLAMATION AND ENFORCEMENT

Attachment 14 (full size)
OSM Form
Revised 10/89

IMPREST FUND ADMINISTRATIVE REVIEW

for the year ended _____

Office Location: _____

Imprest Fund Level: _____   Principal Cashier: _____

Review Performed By: _____   _____   _____
                          Signature   Title   Date/Time

                     _____   _____   _____
                          Signature   Title   Date/Time

The Departmental Manual 330-DM 4-3000, 7.2 requires that unannounced
administrative reviews of imprest funds be performed at least semiannually for
those funds exceeding $5,000 and at least annually for those funds of $5,000
and under.

One copy of the review and the response will be retained in the office file
and a duplicate of each will be forwarded to the bureau or office head.

CHECKLIST	YES	NO	COMMENTS
1. Are imprest fund cash payments limited to $500 for any one transaction under normal conditions?			
2. Has any splitting of payments occurred to circumvent these cash payment limitations?			
3. Are cash payments to an employee to make a purchase confirmed within 5 days from the date of the advance? Is the advance receipt noted indicating the reason and and expected transaction completion date when an advance is not confirmed in 5 days?			
4. Are there any cash advances outstanding for more than 30 days?			

Imprest Fund Administrative Review --Continued

CHECKLIST	YES	NO	COMMENTS
5. Are separate cash boxes or safe drawers provided for alternate and subcashiers?			
6. Do personnel other than the fund custodian have access to the funds?			
7. Are safekeeping facilities maintained commensurate with the amount of cash advanced in accord with 330-DM 4-3000, 3.2 and 3.3?			
8. Is the safe or lock combination changed annually, whenever there is a change of cashiers, when it has been necessary to effect access to the funds in the case of unforseen absence of a cashier, or when the combination has been compromised? Explain exceptions.			
9. Does the imprest fund cashier require adequate identification of employees before disbursing funds for travel or other purposes if the employee is not personally known to the cashier? Are imprest vouchers signed by the recipient of the cash disbursed?			
10. Are unannounced verifications of cash balances in the imprest funds made on a quarterly basis in accordance with 330-DM 4-3000, 6.3?			
11. Is the imprest fund cash reconciled daily by the cashier?			
12. Are payments from imprest funds approved by a responsible official? Who is the official?			
13. Is there evidence and adequate documentation in approval, amount, and account to be charged for each transaction?			

Imprest Fund Administrative Review - Continued

CHECKLIST	YES	NO	COMMENTS
14. Are imprest fund vouchers:			
a. Prepared with each payment?			
b. Supported with appropriate documenta-tion?			
c. Typewritten or in ink?			
d. Fully descriptive of the item paid for?			
15. Are checks for reimbursement of the imprest fund made out to the order of the custodian of the imprest fund?			
16. Do only persons authorized to disburse cash from the imprest fund have access to the cash?			
17. Have the imprest fund cashiers, subcashiers and alternates been properly designated in accordance with Section 2 of the Cashier's Manual?			
18. Did you verify interim receipt amounts in the imprest fund file with the holders?			
19. Did you verify payments not supported by invoices with vendors on a test basis?			
20. Did you verify the validity and necessity of travel advances with the holders on a test basis?			
21. Do cashiers, subcashiers, and alternates perform other duties that conflict with their cashier responsibilities?			
22. Were the findings and recommendations contained in the last Administrative Review report dated _____ implemented?			

Imprest Fund Administrative Review - Continued

CHECKLIST	YES	NO	COMMENTS
23. Is the amount of the fund above or below cash requirements? Review of SF-1129s on file and determine actual monthly turnover of funds for the past year: January $_____ July $_____ February _____ August _____ March _____ September _____ April _____ October _____ May _____ November _____ June _____ December _____ Monthly Average $_____ Is the turnover rate of the fund commensurate with the criteria prescribed in 330-DM 4-3000, 2.1?			
24. Does the cashier have available a copy of the Treasury Manual of Procedures and Instructions for Cashiers, and part 330 of the DM Addition to the TFM?			

Daily Reconciliation Worksheet
Example

DAILY RECONCILIATION   Revised 10/89
IMPREST FUND

Name of Cashier ___Ima Cashier_____   Date __2/29/89___

Office __American Samoa_____

1.   Total of Funds Advanced $ _2,200.00_

2.   Items to Account For:

     a.   Cash on Hand $ ___175.00_

     b.   Uncashed Treasury Reimbursement
         Checks on Hand (List on Reverse) $ ___700.00_

     c.   Interim Receipts for Cash - SF-1165
         (List on Reverse) $ ___650.00_

     d.   Unpaid Reimbursement
         Voucher Dated _1/14/89_ $ ___650.00_

     e.   Unscheduled Subvouchers $ ____25.00_

3.   Total Amount Accounted For $ _2,200.00_

4.   Difference Between Line 1 and 3
     (Explain on Reverse) $ ____-0-_

I, the undersigned, certify that the cash stated above has been
verified by actual cash count and that all the above items, unless
otherwise noted under differences, have been found to be in agreement
with the appropriate accounting records.

_____   _____
       (Signature)   (Title)

DEPARTMENT OF THE INTERIOR
OFFICE OF SURFACE MINING

Attachment 16 (full size)
OSM Form
Revised 10/89

DAILY RECONCILIATION
IMPREST FUND

Name of Cashier_____   Date_____

Office_____

1.   Total of Funds Advanced $_____   '

2.   Items to Account For:

   a.   Cash on Hand $_____

   b.   Uncashed Treasury Reimbursement
        Checks on Hand (List on Reverse) $_____

   c.   Interim Receipts for Cash - SF-1165
        (List on Reverse) $_____

   d.   Unpaid Reimbursement $_____
        Voucher Dated

   e.   Unscheduled Subvouchers $_____

3.   Total Amount Accounted For $_____

4.   Difference Between Line 1 and 3
     (Explain on Reverse) $_____

I, the undersigned, certify that the cash stated above has been verified by
actual cash count and that all the above items, unless otherwise noted under
differences, have been found to be in agreement with the appropriate
accounting records.

_____   _____
          (Signature)   (Title)

                                            Page 1 of 1

SECURITY CONTAINER INFORMATION

INSTRUCTIONS

1. COMPLETE PART 1 AND PART 2A (ON END OF FLAP).

2. DETACH PART 1 AND ATTACH TO INSIDE OF CONTAINER.

3. MARK PARTS 2 AND 2A WITH THE HIGHEST CLASSIFICATION STORED IN THIS CONTAINER.

4. DETACH PART 2A AND INSERT IN ENVELOPE.

5. SEE PRIVACY ACT STATEMENT ON REVERSE.

1. AREA OR POST (if required)	2. BUILDING (if required)	3. ROOM NO
4. ACTIVITY (DIVISION, BRANCH, SECTION OR OFFICE)		5. CONTAINER NO
6. MFG. & TYPE CONTAINER	7. MFG & TYPE LOCK	8. DATE COMBINATION CHANGED
9. NAME AND SIGNATURE OF PERSON MAKING CHANGE		

10. Persons listed below have knowledge of this container combination.

| EMPLOYEE NAME | HOME ADDRESS | HOME PHONE |

2. 700-101
NSN 7540-01-214-5372

WARNING

WHEN COMBINATION ON PART 2A IS ENCLOSED, THIS ENVELOPE MUST BE SAFEGUARDED IN ACCORDANCE WITH APPROPRIATE SECURITY REQUIREMENTS.

DETACH HERE

COMBINATION

turn to the Right only stop at
turn to the Left only stop at
turn to the Right only stop at
turn to the Right only stop at

WARNING

THIS COPY CONTAINS CLASSIFIED INFORMATION WHEN COMBINATION IS ENTERED

UNCLASSIFIED UPON CHANGE OF COMBINATION

2A   INSERT IN ENVELOPE.

SECURITY CONTAINER INFORMATION

INSTRUCTIONS

1. COMPLETE PART 1 AND PART 2A (ON END OF FLAP).

2. DETACH PART 1 AND ATTACH TO INSIDE OF CONTAINER.

3. MARK PARTS 2 AND 2A WITH THE HIGHEST CLASSIFICATION STORED IN THIS CONTAINER.

4. DETACH PART 2A AND INSERT IN ENVELOPE.

5. SEE PRIVACY ACT STATEMENT ON REVERSE.

1. AREA OR POST (if required)	2. BUILDING (if required)	3. ROOM NO
4. ACTIVITY (DIVISION, BRANCH, SECTION OR OFFICE)		5. CONTAINER NO.
6. MFG. & TYPE CONTAINER	7. MFG & TYPE LOCK	8. DATE COMBINATION CHANGED
9. NAME AND SIGNATURE OF PERSON MAKING CHANGE		

10. Immediately notify one of the following persons, if this container is found open and unattended.

| EMPLOYEE NAME | HOME ADDRESS | HOME PHONE |

1. ATTACH TO INSIDE OF CONTAINER

700-101
NSN 7540-01-214-5372