



U. S. DEPARTMENT OF THE INTERIOR
OFFICE OF SURFACE MINING
RECLAMATION AND ENFORCEMENT
DIRECTIVES SYSTEM

Subject Number:

FIN-3

Transmittal Number:

785

Date: JUN 29 1993

Subject:

Imprest Cashier's Manual

Approval:

Title: Acting Director

1. Purpose. This directive provides guidance, in the form of the Imprest Cashier's Manual, to all employees of the Office of Surface Mining Reclamation and Enforcement (OSM), involved with agency imprest funds.

2. Summary. The Imprest Cashier's Manual was developed to provide OSM field, Administrative Services Divisions, and headquarters offices with guidance on the administration, execution, and reporting of imprest fund activity.

3. Definitions:

a. Imprest Fund: A fixed-cash or petty-cash fund in the form of currency, coins, and Treasury checks charged against a Government appropriation account and advanced to a duly authorized cashier. This fund may be of a revolving type, replenished to the level of a fixed amount as spent or used, or of a stationary nature such as a change-making fund.

b. Imprest Cashier: An officer or employee of a Federal department, agency, or corporation, who having been recommended by the head of the activity, and approved as a cashier by the applicable Disbursing Officer is authorized to perform limited cash disbursing functions or other cash operations.

4. Policy/Procedure: None.

5. Reporting Requirements: This directive does not impose any reporting requirements other than those required by the Departments of the Treasury and Interior regulations.

6. Effects on Other Documents: All other instructions or guidebooks issued by OSM or any other agency not referenced in this directive shall not be used to administer imprest fund activity.

7. References:

a. Treasury Fiscal Requirements Manual, I TFM4-3000 and 4-4000; also referred to as the TFM;

b. Department of the Interior Manual, 330 DM Additions to the TFM;

c. Manual of Procedures and Instructions for Cashiers, Department of the Treasury, Financial Management Service, July 1985;

d. Workshop for Cashiers Desk Guide, OPM Training and Assistance Division, Management Sciences Training Institute.

8. Effective Date: Upon Issuance.

9. Contact: Chief, Division of Financial Management (DFM), (303) 236-0331.

10. Key words: Imprest Cashier's Manual.

11. List of Appendices: Appendix 1, Imprest Cashier's Manual.

DEPARTMENT OF THE INTERIOR
OFFICE OF SURFACE MINING
RECLAMATION AND ENFORCEMENT
IMPREST CASHIER'S MANUAL

Contents

<u>SECTION</u>	<u>TITLE</u>	<u>PAGE</u>
1.	General	1-1
2.	Authorization and Designation	
a.	Authorization and Designation	2-1
b.	Request for Cashier	2-1
c.	Increasing Authorized Amount	2-1
d.	Reducing the Fund Amount	2-1
e.	Liquidating the Fund	2-2
f.	References	2-2
3.	Securing and Disbursing Cash	
a.	Introduction	3-1
b.	Requesting Funds	3-1
c.	Denominations of Checks	3-1
d.	Determining Cash Requirements	3-1
e.	Cash Turnover Reviews	3-1
f.	Time Limits on Holding Unused Checks	3-1
g.	Endorsing an Unused Check	3-1
h.	Avoiding Check Cashing Fees	3-1
i.	Paying Fees	3-2
j.	Documentation	3-2
k.	Deposit Accounts	3-2
l.	Authorization for Undertakings of Indemnity	3-2
m.	Emergency Imprest Needs	3-2
n.	Reference	3-2
4.	Safekeeping Facilities for Cash	
a.	Introduction	4-1
b.	Proportion Facilities to Fund Size	4-1
c.	Small Fund	4-1
d.	Larger Funds	4-1
e.	Safeguarding Combinations and Keys	4-1
f.	Changing the Combination of the Safe	4-2
g.	Cash Boxes	4-2
h.	Unsafe Places for Cash	4-2
i.	Depositary Accounts	4-2
j.	References	4-2
5.	Responsibilities for Cashier Funds	
a.	Introduction	5-1
b.	Liability	5-1
c.	When You Are Liable	5-1
d.	Reporting Losses, Shortages, and Thefts	5-1
e.	What Happens Following Loss of Funds	5-1
f.	Shortages and Overages	5-1
g.	Accounting for Losses	5-2
h.	Restoring Funds	5-2
i.	Clearing a Loss of Funds	5-2
j.	Clearance by Administrative Action	5-2
k.	Clearance by Cashier	5-2
l.	References	5-2

Contents

<u>SECTION</u>	<u>TITLE</u>	<u>PAGE</u>
6.	Accountability for Transfer of Cash Between Employees and Subcashier and the Principal Cashier	
a.	Introduction	6-1
b.	Accountability for Advance to Employee	6-1
c.	Advance to Alternate	6-1
d.	Advance to Subcashier	6-2
e.	Resignation of Principal Cashier	6-2
f.	Transfer of Funds	6-2
g.	Cash Management Policy Considerations	6-3
h.	References	6-3
7.	Purchases and Miscellaneous Cash Payments	
a.	Introduction	7-1
b.	Cash Limits	7-1
c.	Emergency Cash Needs	7-1
d.	Types of Authorized Payments	7-1
e.	Conditions for Cash Payments of Typical Purchases	7-1
f.	Personal Services	7-3
g.	Regulations	7-3
h.	Other Purchases	7-3
i.	Money Order Fees	7-4
j.	Exceptions	7-4
k.	Documentation	7-4
l.	Supporting Documents Subvouchers	7-4
m.	Tax Exemption	7-4
n.	References	7-4
8.	Payment of Payrolls	
a.	Authorizations	8-1
b.	Evaluating Payrolls	8-1
c.	References	8-1
9.	Replenishments	
a.	Introduction	9-1
b.	When to Submit Replenishment Vouchers	9-1
c.	How to Submit Replenishment Vouchers	9-1
d.	Filling Out SF-1129	9-1
e.	Agency Certification	9-1
f.	References	9-1
10.	Accountability Reports and Verification of Funds	
a.	Introduction	10-1
b.	Definitions	10-1
c.	When to Submit Accountability Reports	10-1
d.	Using the Reimbursement Voucher as an Accountability Report	10-1
e.	Submitting Report Forms	10-1
f.	Subcashier	10-1
g.	Class D Cashiers	10-1
h.	Verification of Subcashiers	10-2
i.	Verification of Funds - Spot Checks	10-2
j.	Missing Funds	10-2
k.	Reports of Irregularities	10-2
l.	References	10-2
11.	References	11-1

Contents

<u>SECTION</u>	<u>TITLE</u>
12.	Attachments
1.	SF-182, Request, Authorization, Agreement and Certification of Training;
2.	SF-1012, Travel Voucher;
3.	SF-1094, U.S. Tax Exemption Certificate, example;
4.	SF-1129, Reimbursement Voucher, example;
5.	SF-1129, Accountability Report, example;
6.	SF-1129, Transfer of Imprest Fund Between Cashiers, example;
7.	SF-1164, Claim for Reimbursement for Expenditures on Official Business, example;
8.	SF-1165, Receipt of Cash-Subvoucher, example;
9.	DI-1, Requisition form;
10.	OSM Application and Account for Advance of Funds form, example;
11.	OSM Travel Authorization form;
12.	OSM Certification Memo;
13.	OSM Quarterly Unannounced Imprest Fund Audit Report, full size;
14.	OSM Imprest Fund Administrative Review, full size;
15.	OSM Daily Reconciliation Worksheet, example;
16.	OSM Daily Reconciliation Worksheet, full size;
17.	SF-700, Security Container Information.
18.	SF-1652, Statement of Advance of Funds for Change-making Purposes.

1. General:

a. This manual details the Office of Surface Mining Reclamation and Enforcement's (OSM) policies for the administration, execution, and reporting of imprest fund activity.

b. These guidelines supplement those regulations set forth in the Department of the Interior's Departmental Manual (DM) and the Treasury Financial Manual (TFM). Specific citations to these regulations are found at the end of each section and in the References section at the end of this directive. This directive may not contain all the rules which regulate imprest fund transactions. Cashiers and administrators should refer to the Manual of Procedures and Instructions for Cashiers of the Department of the Treasury Financial Management Service and the official sources referred to above to obtain all the regulations which govern specific circumstances.

c. This directive is designed to be used in conjunction with the Manual of Procedures and Instructions for Cashiers and accordingly uses that document's form of organization. This Manual is intended to be used by cashiers and administrators who want a complete and detailed reference document to aid them in solving routine as well as obscure problems.

d. Definitions: This paragraph contains definitions of terms used in this manual. The definitions are given as follows:

Imprest Fund: A fixed-cash or petty-cash fund in the form of currency, coins, and Treasury checks charged against a Government appropriation account and advanced to a duly authorized cashier. This fund may be of a revolving type, replenished to the level of a fixed amount as spent or used, or of a stationary nature such as a change-making fund.

Disbursing Officer: An officer or employee of a Federal department, agency, or corporation designated to disburse money and render accounts according to laws and regulations governing the disbursement of public money.

Cashier: An officer or employee of a Federal department, agency, or corporation, who having been recommended by the head of the activity, and approved as a cashier by the applicable Disbursing Officer is authorized to perform limited cash disbursing functions or other cash operations.

Class A Cashier: One who receives an advance from an agency appropriation for an imprest fund; is personally accountable to the head of an agency or designee; and has not been authorized to advance an imprest fund to another cashier, except the alternate.

Class B Cashier: One who receives an advance from an agency appropriation and is authorized to advance an imprest fund to an alternate and to a subcashier. The Class B cashier is accountable, in his/her own name to the head of the agency or designee for the entire amount of the advance received.

Class D Cashier: One who receives an advance from an agency appropriation solely for change-making purposes. He/she may advance funds to subcashiers for change-making purposes only upon authorization of the head of the agency from which he/she received the advance. The Class D cashier is accountable, in his/her own name, to the head of the agency or designee for the entire amount of the advance received.

Subcashier: An officer or employee of a Federal department, agency, or corporation, who has been designated in writing by the head of the activity to receive an imprest fund from a Class B or D cashier; is under the supervision of the head of the same local office as the cashier from whom the advance is received; is accountable to such cashier for funds received; and is stationed within a reasonable distance to the advancing cashier. The provisions, with respect to payment limitations and safekeeping that apply to cashiers shall apply to subcashiers.

Alternate to Cashier: One who has been designated in the same manner as a cashier but who will function in such capacity only during the absence of that cashier. The only exception to functioning in the absence of the cashier is if the volume of transactions requires both principal and alternate to act simultaneously. The provisions that apply to cashiers will apply to their alternates.

Alternate to Subcashier: One who has been designated in the same manner as a subcashier but who will function in such capacity only during the absence of that subcashier. The only exception to functioning in the absence of the cashier is if the volume of transactions requires both subcashier and alternate to act simultaneously. The provisions that apply to subcashiers will apply to their alternates.

Disbursement: A transfer of money from the cashier to an employee or vendor. While a payment involves exchanging money for a product or service, a disbursement is any outflow of funds from the imprest fund including all payments, reimbursements, liquidations, and advances to employees, alternate cashiers, and subcashiers.

2. Authorization and Designation:

a. **Fund Authorization:** Requests to establish an imprest fund may be made by an official no lower than the following OSM personnel: Field Office Directors (FOD's), Chiefs of Administrative Services Divisions, or the Chief, Management Services Division. The request shall be in memorandum form. The necessity for the fund shall be justified, a fund amount requested, and a cashier recommended by name. The request shall be sent to the Chief, DFM. The Chief, DFM, is responsible for reviewing and approving the request. When an imprest fund is approved, DFM shall send a completed copy of the SF-211, "Request for Change or Establishment of Imprest Fund" to the office requesting the fund.

b. **Request For Cashier:** Requests to designate or revoke an imprest cashier may be made by an official no lower than the following OSM personnel: FOD's, Chiefs of Administrative Services Divisions, ESC and WSC, or the Chief, Management Services Division. Upon approval, DFM shall send two copies of an acknowledgment memo (see Attachment 12) to the requesting office confirming the designation of the new cashier. The Chief, DFM, is responsible for preparing the SF-211 and transmitting the cashier's designation to the Department of the Interior. For transferring responsibility of the imprest fund from an outgoing cashier to an incoming cashier, the SF-1129 is used. (See Section 6, "Accountability for Transfer of Cash Between Employees and Subcashier and the Principal Cashier" for more information on transferring the imprest fund responsibility.)

c. **Increasing Authorized Amount:** The OSM officials described in paragraph (a) desiring an increase to their imprest fund balance shall send a memo justifying the increase to the Chief, DFM, for review and approval. A confirmation memo will be sent to the requesting office upon disposition of the request for the increase.

d. **Reducing the Fund Amount:** A reduction of the imprest fund may be accomplished using one of the two following methods:

(1) The OSM officials described in paragraph a. desiring a reduction to their imprest fund balance shall send a memo explaining the decrease to the Chief, DFM, for review and approval. A money order in the amount of the requested reduction should accompany the memo. The funds will be deposited by the DFM Collection Officer and the accounting system (ABACIS) updated to show the reduction. A confirmation memo will be sent to the requesting office upon completion of the process.

(2) The OSM officials described in paragraph a. desiring a reduction to their imprest fund balance shall write a memo to the Chief, DFM, explaining the decrease. The memo should be included with the next reimbursement voucher (SF-1129) submitted by the cashier for replenishment of the fund. The total of all sub-vouchers included in the reimbursement voucher (SF-1129) must be equal to or greater than the amount of the requested reduction. The reduction memo will be used by DFM personnel as a source document in the accounting system (ABACIS) to offset the reimbursement voucher (SF-1129) total by the amount of the reduction. A replenishment check for the difference, if any, between the reimbursement voucher total and the amount of the requested reduction will be sent to the cashier upon completion of the process. A confirmation memo will also be sent to the requesting office upon completion of the process.

Reduction Procedures:

(a) Field Office Director, Chief, Administrative Services Division, or Chief, Management Services Division will write a memo to the Chief, Division of Financial Management explaining the

reduction. The memo will be given to Imprest Cashier for inclusion in SF-1129 Reimbursement Voucher packet.

(b) Imprest Cashier will prepare the memo for inclusion in the Imprest Reimbursement Voucher (SF-1129).

-- The DFM clearing account number, 1A-3110-999, and object class 2500 will be noted on the face of the memo. The amount of the reduction will be written in parentheses (e.g., (500.00)) near the accounting information. (Parentheses indicate negative numbers.)

-- The original memo will be filed with the unscheduled sub-vouchers.

(c) Imprest Cashier will hold sub-vouchers and memo until total cash disbursed from the fund is equal to or greater than the amount of the requested reduction.

(d) Imprest Cashier will prepare SF-1129 Reimbursement Voucher for replenishment of fund.

-- In the Status of Fund section of the SF-1129, the Cashier will note the inclusion of the reduction memo with a brief explanation ("Fund Reduction", "to reduce fund", etc.) and enter the reduction amount as a negative figure in the Dollars/Cents columns.

-- This negative figure will be subtracted from the total of the other figures in the Status of Funds section. The difference then will reflect the amount of the reimbursement due the Cashier.

(e) SF-1129 Reimbursement Voucher and all supporting documentation will be sent to the Financial Operations Section, Division of Financial Management for processing.

e. Liquidating the Fund: Discontinuance of an imprest fund shall be accomplished using a combination of the two reduction procedures outlined in paragraph d. above. Should a fund liquidation be desired, contact the Imprest Fund Administrator, Programmatic Accounting Section, Division of Financial Management, Denver, CO for further instructions.

f. Reference: I TFM 4-3025.10b; Manual of Procedures and Instructions for Cashiers, July 1985, page 7; 330 DM 4-3000, Subchapter 2.3.

3. Securing and Disbursing Cash:

a. **Introduction:** Each cashier receives money for the imprest fund as an advance of OSM appropriations. This advance is in the form of one or more Treasury checks.

b. **Requesting Funds:** When an imprest fund is established or the balance increased, the number and amount of the Treasury checks requested to set-up the fund shall be communicated in the original memo sent to the Chief, DFM (see Section 2, "Authorization and Designation", paragraph a., "Fund Authorization" and paragraph c., "Increasing Authorized Amount"). The advance of OSM appropriations from Treasury may be requested in the form of a single check or multiple checks. For more information on requesting checks and managing the amount of cash on hand, see Section 9, "Replenishments", paragraph b., "When to Submit Replenishment Vouchers," subparagraph (2).

c. **Denominations of Checks:** The denomination of checks requested when an imprest fund is established or increased is optional. For more information on requesting checks and managing the amount of cash on hand, see Section 9, "Replenishments", paragraph b., "When to Submit Replenishment Vouchers," subparagraph (2).

d. **Determining Cash Requirements:** Treasury regulations require that the imprest cashier disburse the full amount of the fund at least once every two (2) months (turnover). This turnover shall be monitored by DFM and quarterly reports will be made to the FOD or equivalent (see paragraph e., "Cash Turnover Reviews"). These quarterly reports may indicate a need to reduce the imprest fund balance if the turnover rate is consistently less than the 2-month rule described above.

e. **Cash Turnover Reviews:** A review of turnover rates shall be performed quarterly by DFM, Reports and Analysis Section. This Section will report to the FOD or equivalent if the review suggests an increase or decrease in the fund balance is appropriate. In addition, the Administrative Review requires an analysis of the turnover rates when the Review is performed (see Section 10, "Accountability Reports and Verification of Funds," paragraph 1.(3), "Administrative Reviews").

f. **Time Limits on Holding Unused Checks:** OSM adopts Treasury's policy that no Treasury checks shall be held over 90 days by imprest cashiers. If a Treasury check is held over 90 days, it shall be returned to DFM for issuance of a replacement check.

g. **Endorsing an Unused Check:** When a cashier or administrator returns a Treasury check to DFM as unused, the check shall be endorsed "Pay to the Order of the Office of Surface Mining Reclamation and Enforcement" and forwarded to the DFM Collection Officer. The local office shall prepare an Abstract of Remittances as described in FIN-4, Collection Activities and attach it to the unused check. The DFM Collection Officer shall deposit the check. DFM will initiate paperwork to issue a replacement check to the cashier.

h. **Check Cashing Fees:** The problem of check cashing fees and the related problem of finding a bank to cash an initial or reimbursement check is sometimes a challenge. If the payment of a fee is the only method to cash the Treasury check, then pay the fee and follow the procedure in paragraph i., "Paying Fees." Experience suggests it is valuable to cultivate a relationship with a local bank or financial institution when cashing checks. Meeting with a bank officer to explain the purpose and nature of the office imprest fund and maintaining that personal contact may be all that is necessary to establish this essential relationship. The supervisor should accompany the cashier to the first meeting with a bank official as this team approach will appear more impressive to the bank officials.

i. **Paying Fees:** If payment of these fees is unavoidable, the payment must be documented like all the other imprest payments as follows:

(1) Prepare an OSM Requisition form identifying the fee's purpose and obtain an approving official's signature;

(2) Pay the fee from the proceeds of the check at the time that it is cashed. Obtain a signed receipt from the bank with "Paid" stamped on it;

(3) Prepare a subvoucher to document the payment and submit with the other subvouchers;

j. **Documentation:** See paragraph 3.i. above for information on documenting check cashing fees.

k. **Deposit Accounts:** Deposit or bank accounts for imprest funds are not authorized for OSM offices. If a cashier has persistent difficulties in cashing reimbursement checks, he/she may have grounds for requesting establishment of a deposit account. Such an account may only be used for withdrawing cash and no check writing privileges shall be granted. If a cashier believes he/she needs this service, the request shall be made to the Chief, DFM, by the OSM officials designated in paragraph 2.a.

l. **Authorization for Undertakings of Indemnity:** Undertakings of indemnity are not authorized for OSM imprest cashiers.

m. **Emergency Imprest Needs:** As the ability to receive emergency imprest funds via TFCS (Treasury Financial Communication System) depends on prior approval, please contact the Chief, DFM, if you foresee such a need to receive emergency funds.

n. **References:** I TFM 4-3035; Manual of Procedures and Instructions for Cashiers, July 1985, pp.9-11.

4. Safekeeping Facilities for Cash:

a. Introduction: Adequate facilities must be available for the safekeeping of imprest fund cash. The head of each office where an imprest fund is located is responsible for providing each cashier with the required facilities. These facilities shall be under the exclusive control of the imprest cashier(s).

b. Proportion of Facilities to Fund Size: It is the responsibility of the cashier and the cashier's supervisor to ensure that the safekeeping facilities for the imprest fund are adequate and in compliance with OSM policies. If the imprest fund is in jeopardy due to some unique circumstance of its location, it is their responsibility to initiate action to improve security.

c. Small Funds: OSM policy is that the facilities for securing imprest funds of less than \$2,000 meet these minimum standards:

(1) A steel cabinet with bar and combination lock under the exclusive control of the principal, alternate, and subcashiers. Only the cashiers shall know the combination of the lock and only the cashiers shall use this cabinet.

(2) A separate cash box with key or combination lock maintained for the principal cashier and each alternate and subcashier.

(3) The cabinet shall be locked at all times except to transact official business. The cabinet shall not be left unlocked nor the cash box exposed during business hours to convenience the cashier or facilitate imprest transactions. If the supervisor, AO, or equivalent approves, the imprest cashier may establish hours when imprest funds are available. During these hours, the cash box may be kept outside the cabinet only if the cashier remains in close proximity to the cash box at all times, without exception.

d. Large Funds: OSM policy is that the facilities for securing imprest funds of \$2,000 or more meet these minimum standards:

(1) A separate relatively non-movable safe or vault with combination lock must be provided. Only the principal, alternate and subcashiers shall know the combination of the lock and only the cashiers shall use this safe or vault.

(2) A separate cash box with key or combination lock maintained for the principal cashier and each alternate and subcashier.

(3) The safe or vault shall be locked at all times except to transact official business. When business is concluded, the safe or vault shall be relocked with the cash box safely inside. The cabinet shall not be left unlocked nor the cash box exposed during business hours for the convenience of the cashier or to facilitate imprest transactions. If the supervisor, AO, or equivalent approves, the imprest cashier may establish hours when imprest funds are available. During these hours the cash box may be kept outside the cabinet only if the cashier remains in close proximity to the cash box at all times, without exception.

e. Safeguarding Combinations and Keys: Each cashier shall place the written combination to their safe, cabinet, or cash box lock(s) and the duplicate key to their own cash box in an envelope, which having been sealed, signed across the sealed envelope flap, and dated, shall be given to the supervisor, AO, security officer, or equivalent for safekeeping. No safe, cabinet, or cash box combination shall be kept in writing in a cashier's desk, file cabinet, or anywhere in an OSM office except as described above.

Attachment 17 - SF 700 - Security Container Information may be photocopied for use inside the security container and envelope or a supply of the form may be ordered, if desired, from the usual sources of standard forms.

f. Changing the Combination of the Safe: DSM adopts the Interior policy requiring a change in safe or cash box combination at least annually, or whenever a change in cashier occurs, or whenever a combination has been compromised. A combination has been compromised when anyone other than the cashier has used or could have used the combination to open the cabinet or safe.

g. Cash Boxes: Each cashier shall have his/her own cash box for his/her exclusive use. Each cash box shall have only two keys. No duplicate of a cash box key shall be made. If a key is lost, a new lock shall be installed or the cash box replaced.

h. Unsafe Places for Cash: Imprest funds shall not be kept, even momentarily, anywhere outside the approved cash box, cabinet, or safe unless to transact official business or during established hours (See paragraph d.(3)). Imprest funds shall not be temporarily kept in a desk drawer, file cabinet, personal bank account, personal safe deposit box, etc. If an emergency arises and the usual safekeeping is not available, the supervisor, AO, or equivalent is responsible for providing adequate facilities for safeguarding the imprest funds. The Chief, DFM shall be contacted in emergency situations for concurrence when providing non-standard safekeeping facilities.

i. Deposit Accounts: Imprest funds for DSM offices are not authorized to be deposited in deposit or bank accounts. Authorization may be requested by contacting the Chief, DFM, (see Section 3, "Securing and Disbursing Cash," paragraph k., "Deposit Accounts").

j. References: I TFM 4-3040.50; Manual of Procedures and Instructions for Cashiers, July 1985, page 13; 330 DM 4-3000, Subchapter 3.

5. Responsibilities for Cashier Funds:

a. **Introduction:** The cashier is financially responsible for the imprest fund. This responsibility means the cashier always must be able to account for all the monies of the imprest fund. The cashier is also personally liable for any imprest monies under his/her personal control or monies which have not been properly accounted for by him/her. This liability does not mean the imprest funds are the cashier's property but rather under his/her care. The imprest funds are part of the appropriation of OSM and may only be used for properly authorized official business.

b. **Liability:** An imprest cashier, either the principal or alternate, is personally liable for all the funds which have been placed under his/her personal control. However, the cashier may be relieved from this liability in certain circumstances. In the event of an explainable loss such as burglary, if the evidence shows the cashier used reasonable care, relief may be granted. In the event of an unexplained loss or shortage, the cashier may not be eligible for relief unless he/she can produce evidence to show that there was no contributing fault or negligence on his/her part. Thus, in the case of imprest funds just disappearing, when there is no evidence to explain the disappearance, the cashier is usually considered responsible and must pay for the loss. Relief from liability will not be given if the cashier is shown to be negligent or careless. The best way a cashier can prove he/she is not negligent is to follow the security and documentation procedures exactly. Do not short-cut or omit any of the procedures and rules given in this Directive, the Department Manual, or Treasury Regulations. The topic of liability and negligence is very complex. A thorough reading of the references given below will be useful in learning more about this important subject.

c. **When You Are Liable:** The cashier is liable for the imprest funds from the time he/she accepts responsibility for the money advanced until the time the funds are properly and acceptably accounted for to an authorized person.

d. **Reporting Losses, Shortages, or Thefts:** In the event of a loss or shortage of imprest funds, the cashier shall double-check the existence and amount of the loss and contact his/her supervisor. The supervisor shall contact the appropriate official, such as the AO, or equivalent, who shall report the shortage by telephone to the Chief, DFM. If there are unmistakable signs of a robbery of imprest funds, the local police or Federal Protective Service, if available, shall be contacted by the supervisor, AO, or equivalent. A written account of the facts of the case should be made as quickly as possible and forwarded to the Chief, DFM, to follow-up the phone call. Contacts with the Inspector General's office and, if necessary, the General Accounting Office will be made by the Chief, DFM. The designated agency officer to whom reports of irregularities in the imprest fund balance will be made is the Chief, DFM.

e. **What Happens Following Loss of Funds:** If the loss appears to be the result of an improper action by the cashier, the supervisor, AO, or equivalent shall impound and audit the imprest fund, and assign it to an alternate or new cashier. This procedure shall be decided by the head of the office.

f. **Shortages and Overages:** The cashier is responsible for any shortages in an imprest fund under his/her care. If directed, the cashier shall restore the missing cash to the fund. Any overages which cannot be resolved by the cashier shall be deposited to Miscellaneous Receipt account 1060 "Forfeiture of Unclaimed Money and Property - OSM". The cashier shall prepare an Abstract of Remittances as described in FIN 4 - Collection Activities and forward the cash representing the overage to the nearest Collection Officer for deposit. For as long as the cashier retains the overage, the overage shall be reported as part of Cash on Hand in the Status of Fund section of the SF-1129.

g. Accounting for Losses: Losses shall be credited by DFM to Cash Held Outside Treasury Account (41) Prefix, then reported and charged to OSM's general appropriation. Once notified by the local office, DFM shall establish a Receivables account for the amount of the loss until it is recovered or an administrative settlement of the loss is reached.

h. Restoring Funds: The temporary restoration of lost funds by DFM is not a judgement as to the responsibility for the loss, and is not a formal relief of the cashier's liability for the loss.

i. Clearing a Loss of Funds: When a loss of funds has been discovered, OSM is responsible for clearing the loss in one of two ways:

(1) By action which clears the cashier of liability, or

(2) By requiring the cashier to replace funds. A cashier's replacement of lost funds will not prevent a possible investigation by the Inspector General's office;

j. Clearance by Administrative Action: A cashier may be cleared of liability for lost funds by either OSM, the Department of the Interior, or the General Accounting Office, depending on the amount of the loss.

k. Clearance by Cashier: If administrative action does not relieve a cashier of liability for a loss of funds, the cashier shall restore the amount of the loss from his/her personal funds. The cashier's payment shall be forwarded to the DFM Collection Officer for deposit.

l. References: I TFM 4-3040.95; Manual of Procedures and Instructions for Cashiers, July 1985, pages 15-17 and pages 32-33; 330 DM 4-3000, Subchapter 8; Principles of Federal Appropriations Law, First Edition 1982, pages 10-9 through 10-29.

6. Accountability for Transfer of Cash Between Employees, Alternate Cashiers, Subcashiers and the Principal Cashier:

a. Introduction: This section contains policy related to transactions between OSM employees and cashiers.

b. Accountability for Advance to Employee: An Interim Receipt for Cash stub on a SF-1165 form (see Attachment 8) is used to document an advance (other than for travel). This form shall be completed by the employee and kept by the cashier until the purchase receipt and change (if any) is submitted. The Interim Receipt for Cash shall then be voided and returned to the employee as evidence of the return to the cashier of the purchase receipt and any change. The SF-1165 (see Attachment 8) should be given to the employee to serve as a handwritten receipt if a vendor receipt is not available.

c. Advance to Alternate: An advance to an alternate cashier shall be made when the principal cashier anticipates an absence from his/her job. This advance should be extended only for the duration of the principal cashier's absence (short-term advance). If a need arises to have two imprest funds operating simultaneously on a continuous basis, the principal cashier shall be designated as a Class B cashier, and a subcashier shall be designated by the Chief, DFM, by request from the officials designated in section 2.a.

(1) Accountability for Advance to Alternate: As with any other employee, an Interim Receipt for Cash (SF-1165) shall be used when advancing monies to an alternate cashier. A notation shall be made on the attached SF-1165 identifying the advance as being made to an alternate and describing the time period and purpose of the advance.

(2) Replenishment Procedure/Alternate Cashier: The alternate shall submit all paid vouchers, and the remaining cash balance to the principal cashier when he/she returns.

(3) When Principal Cashier is Absent:

(a) Planned Absence: When the principal cashier knows in advance of his/her expected absence, an advance shall be made to the alternate of an amount sufficient to meet that office's demand for imprest funds for the time of absence. This advance shall be documented on an Interim Receipt (SF-1165). The alternate shall keep the required disbursement documentation to be submitted with the unused balance to the principal cashier at his/her return.

(b) Unforeseen Absence: In the event of an unforeseen absence of the principal cashier and an urgent need for imprest funds, a committee of three persons (the alternate cashier, supervisor, AO, or equivalent, and a third employee) shall open the principal cashier's safe (or cabinet) and transfer the imprest fund to the alternate cashier. The alternate shall obtain the envelope containing the key and/or combinations to the principal cashier's safe and cash box from the supervisor, AO, or equivalent. Only the alternate shall open the safe (or cabinet) to avoid compromising the combination. The cash box may be opened by any one of the three; however, the key shall be kept by the supervisor, AO, or equivalent. Upon opening the safe and cash box, the committee shall immediately count all the imprest fund and document the count. The imprest fund shall be transferred to the alternate using SF-1129 (see paragraph f. "Transfer of Funds" in this section). The cash box key shall be kept by the supervisor, AO, or equivalent for safekeeping, after it has been used, to prevent duplication. The cash box and safe combinations shall be changed once the principal cashier returns or a new principal is designated. Upon the return of the existing principal cashier or designation of a new principal cashier, the imprest fund shall be transferred back to him/her.

d. Advance to Subcashier: An advance may be made to a subcashier if the principal cashier is a Class B or D cashier. The advance shall only be used for purposes consistent with the principal cashier's duties.

(1) Accountability for Advance to Subcashier: Like any other employee, the subcashier shall sign an Interim Receipt for Cash to account for the advance.

(2) Capability of a Subcashier to Advance Funds: A subcashier may advance funds to an alternate subcashier, if one has been designated, using an Interim Receipt for Cash (SF-1165). The subcashier shall notify the principal cashier of any advances made by him/her.

(3) Replenishment Procedure/Subcashier: The subcashier shall account to the principal cashier to obtain replenishment at least once a month by furnishing vouchers for funds disbursed.

e. Resignation of Principal Cashier:

(1) When a Principal Cashier Resigns: A change of principal cashier should be anticipated and a request for a designation of a new principal cashier sent to the Chief, DFM, as early as possible. The transfer of the imprest fund shall occur when the local office receives notification of the designation of a new cashier. When a principal cashier resigns unexpectedly, the imprest fund shall be transferred to an alternate cashier. If the departing cashier does not cooperate in accounting for the imprest fund, a three-person committee described in paragraph c.(3)(b), not including the alternate cashier, shall be appointed to perform these duties. A request to designate a replacement principal cashier shall be made to the Chief, DFM, immediately. Any Treasury checks in the imprest fund shall be endorsed, if possible, by the departing cashier over to the alternate cashier in the following manner: "Pay to the order of (name of alternate cashier)," and signed by the outgoing cashier. Treasury checks shall only be endorsed over to a Treasury designated cashier or alternate. If the departing principal cashier does not endorse the check(s) over to the alternate or cash the check(s) personally, the check(s) shall be voided and returned to the Chief, DFM, with a memo requesting that a replacement check be issued to the new cashier or alternate. Subvoucher preparation does not require any special handling in this situation.

(2) When Alternate Is Unavailable: When a principal cashier resigns unexpectedly and an alternate does not exist, a transfer shall not be made to a subcashier. All imprest fund cash, including the subcashier's, shall be counted by a three-person committee, properly documented with SF-1129 (see Attachment 5), and forwarded to DFM for deposit as described in FIN-4, Collection Activities. The imprest fund cash shall not be held for any length of time pending designation of a new cashier. A memo shall be submitted to the Chief, DFM, requesting the immediate designation of a new principal cashier. Any Treasury check(s) made out to the former principal cashier shall be voided and returned to the Chief, DFM, with a memo requesting that a replacement check be issued to the new cashier or alternate. The three-member committee shall prepare the existing disbursement records as subvouchers and submit them with a SF-1129 (see Attachment 4) to DFM for accounting with a memo describing the situation and informing DFM not to have a replenishment check prepared.

f. Transfer of Funds:

(1) What To Do Before Transferring Funds: Before a transfer may be made, the principal cashier shall recall all cash advances made to alternates and subcashiers, count the cash and subvouchers until his/her advance is

completely accounted for. The cash and subvoucher count shall be made in the presence of the incoming cashier. The advance to the principal cashier from OSM appropriations shall be completely accounted for before the transfer is made. If the principal cashier is not available because of an unexpected resignation, the three person committee shall perform the above steps.

(2) Transfer of Funds: A transfer shall only be made to a principal or alternate cashier designated by Treasury. Form SF-1129 (see Attachment 6) shall be used to document the transfer.

(3) Discrepancies in Alternate or Subcashier: In a transfer, any discrepancies in the accounting for the advance to an alternate or subcashier shall be recorded on the SF-1129 (see Attachment 6).

(4) Counting and Verifying the Fund: During a transfer, a count of the full imprest fund (cash, SF-1165 advances, Treasury checks, disbursement receipts, etc.) shall be performed by both the outgoing and incoming cashiers in the presence of two additional disinterested employees. Any discrepancies shall be recorded on the SF-1129 (see Attachment 6). All four individuals shall sign a receipt of the count. This receipt shall be kept by the local office.

(5) Responsibility of Outgoing Cashier: The outgoing cashier shall prepare and sign the SF-1129 (see Attachment 6). The SF-1129 shall have the status and certification sections completed. The certification section of the SF-1129 shall have the following added: "and has been transferred to (name of incoming cashier) as of this date." The incoming cashier acknowledges the receipt of funds by inserting "Except as noted above, I hereby accept accountability for this imprest fund of \$(amount) (signature) of incoming cashier." The outgoing cashier shall endorse all Treasury checks in the fund as follows: "Pay to the order of (name of incoming cashier)" and sign the checks.

(6) Submission of SF-1129: The incoming cashier shall submit one copy of the SF-1129 (see Attachment 6) to the Chief, DFM, to document the transfer. A request for reimbursement submitted with the SF-1129 documenting a transfer shall have the incoming cashier's name used as the payee of the reimbursement.

(7) Restoration of Advance to Alternate & Subcashiers: Once a transfer is completed, the new cashier may restore the advances to the alternate and/or subcashier using the Interim Receipt (SF-1165).

g. Cash Management Policy Considerations: Unless otherwise directed, each cashier shall be responsible for evaluating the cash management applications to their own fund. The cash management considerations include, but are not limited to, minimizing cash on hand, maintaining adequate documentation, maintaining safekeeping procedures, ensuring an adequate fund balance, etc.

h. References: I TFM 4-3040.80; Manual of Procedures and Instructions for Cashiers, July 1985, Section 6, pages 19-21; 330 DM 4-3000, Subchapter 4.

7. Purchases and Miscellaneous Cash Payments:

a. Introduction: The cashier is responsible for ensuring that purchases from the imprest fund meet documentation requirements. The cashier should avoid the role of auditing approved requisitions for compliance with procurement regulations. Rather, the cashier should insist on adequate documentation, remind the approving official of the applicable regulations, and encourage a more critical approach concerning unusual or irregular imprest fund disbursements.

b. Cash Limits: Departmental regulations restrict imprest fund purchases to \$500.00 or less. However, requests for a permanent exception to this regulation may be made to Department of the Interior, Office of Financial Management. These requests shall be in writing and routed through the Chief, Division of Financial Management to the Assistant Director, Finance and Accounting. Documentation of the Director's concurrence with the request must be included in the information sent to the Office of Financial Management.

c. Emergency Cash Needs: For emergency purposes, one-time exceptions to the \$500.00 limit may only be granted by a FOD, Assistant Director - ESC and WSC, Assistant Director - Administration, or designee. Documentation substantiating the approved exception will be submitted to DFM along with other subvouchers on the SF-1129 for record-keeping.

d. Payments Authorized: Since imprest funds are provided from OSM's appropriations, they may not be used for payment of any expenses except those directly related to the accomplishment of OSM's official business, unless specifically authorized by some other Federal law, regulation, or Comptroller General's Decision. If there is any doubt about a requested imprest fund disbursement, ask for guidance from the Chief, DFM before proceeding.

e. Conditions for Cash Payment of Typical Purchases:

(1) The cashier has the responsibility to ensure that the imprest fund disbursements are properly documented. An approving official's signature on the correct form is necessary for all disbursements. All cashiers shall refer to the current OSM Directive PRC-3-3, for information on which OSM employees have authority to approve imprest fund transactions (ask your AO for assistance if needed). The approving official's signature shall either be on a SF-182, Request for Training (see Attachment 1); a SF-1012, Travel Voucher (see Attachment 2); a SF-1164, Claim for Reimbursement (see Attachment 7); an OSM Application and Account for Advance of Funds (see Attachment 10); an OSM Requisition form (see Attachment 9); or DI-1 requisition form (see Attachment 9). The approving official must use one of the above forms except as noted below. A signature on a vendor receipt or other miscellaneous document is not sufficient. OSM shall use a two-tier requisitioning process. This process permits employees to use a SF-1164 to document a purchase of less than \$50, but requires a standard requisition form for purchases of \$50 or more.

(2) The following conditions shall be met when disbursing monies from the imprest fund:

<u>Type of Disbursement</u>	<u>Conditions of Payment</u>
Advance for Purchase	- Interim Receipt for Cash; and - Approved requisition form with authorized signature if advance is \$50.00 or more; - SF-1164 with authorized signature if advance is less than \$50.00.

- Travel Advance
 - Copy of OSM Travel Authorization (see Attachment 11); and
 - OSM Application and Account for Advance of Funds with authorized signature;
 - Maximum dollar limit is \$150.00 except in emergency situations;
 - In emergencies, justification must be provided for subvoucher by FOD or equivalent.

- All Purchases of Supplies or Services
 - Approved requisition form with authorized signature if purchase is \$50.00 or more; or
 - SF-1164 with authorized signature if advance is less than \$50.00;
 - Receipt of Purchase.

- Reimbursement for Uniform Allowance
 - Copy of Uniform Allowance Authorization; and
 - Receipt of Purchase (including cancelled checks, credit card receipts, credit card billing statements).

- Repair of Equipment
 - Approved requisition form with authorized signature if purchase is \$50.00 or more; or
 - SF-1164 with authorized signature if advance is less than \$50.00;
 - Receipt of Repair.

- Postage Stamps, Parcel Post, COD Delivery Charges, Postal Charges
 - Receipt of Purchase.

- Local Shipping or Delivery
 - Receipt of Service (maximum payment of \$100.00 per shipment);
 - Must be billed by and paid to the origin carrier or forwarder and may not be waived to other carriers.

- Public Utility Bills
 - Approved requisition form with authorized signature; and
 - Original utility bill;
 - If location of activity is so situated that cash payment is most efficient;
 - \$50.00 maximum payment;
 - Long distance telephone bills must be certified.

- Reimbursement for Local Transportation Expenses
 - SF-1164 with authorized signature; and
 - Parking, taxi (if over \$25), and toll receipts (if over \$5).

Reimbursement for Out-of-Town Travel Expenses	<ul style="list-style-type: none"> - OSM Travel Authorization with authorized signature; and - SF-1012 - approved for payment by the proper travel approving official. <u>Section 12 of the SF-1012 must also contain the statement "Approved for Payment through the Imprest Fund" which must be signed by the Assistant Director, Administration.</u> SF-1012 must also be certified for payment by a DFM Certifying Officer; - Reimbursement is limited to \$100.00.
Purchase of Money Orders by Cashier	<ul style="list-style-type: none"> - Receipt of Purchase
Repair of Equipment Not Covered by Maintenance Agreement	<ul style="list-style-type: none"> - Approved requisition form with authorized signature; and - Receipt of Repair; and - Statement of Justification.
Tuition Payment for Training	<ul style="list-style-type: none"> - SF-182 (see Attachment 1); - Payment is authorized when due prior to attendance in cash only, and if \$500.00 or less.
Purchase of Equipment in the Case of an Emergency	<ul style="list-style-type: none"> - Approved requisition form with authorized signature; and - Statement of Justification; and - Receipt of Purchase; - Payment is authorized only when purchasing non-capitalized equipment.
Emergency Salary Payments	<ul style="list-style-type: none"> - Not Authorized.
Award Payments	<ul style="list-style-type: none"> - Not Authorized.

The above table also serves as a checklist for the documents to be included in a subvoucher submitted for reimbursement. **DFM SHALL RETURN ANY SUBVOUCHERS NOT CONFORMING TO THE ABOVE CONDITIONS FOR CORRECTION BY THE SUBMITTING OFFICE.**

f. **Personal Services, Salary and Benefit Payments:** Payments for personal services (except for repair of minor equipment), salaries, or benefits are not authorized from the imprest fund. If such a need arises, contact the Chief, DFM.

g. **Regulations:** All disbursements from the imprest fund must comply with the Federal Acquisition Regulations, the Federal Travel Regulations and all Departmental and OSM regulations. The imprest fund is not a vehicle for avoiding or evading the requirements of these regulations.

h. **Other Purchases:** The imprest fund is meant to serve the office where it is located. Authorization for purchases not described above are the responsibility of the approving official.

i. Money Order Fees: Fees charged for the purchase of money orders shall be included as part of the money order purchase as described above.

j. Exceptions: All requests for exception to these policies shall be made to the Chief, DFM.

k. Documentation: No written purchase order is needed for an imprest fund purchase. If a purchase order issuance is in the interest of the government, for example, to receive a discount, the order should be marked "Payment to be made in cash." All payments shall be documented in the subvoucher in the following manner:

(1) All payments shall have an OSM or Standard Form, described in paragraphs e.(1) and e.(2) of this section, with an approving official's signature as part of the subvoucher;

(2) All payments shall have one of the following as part of the subvoucher:

(a) Statement by employee describing the purchase, such as taxi, subway, or bus fare and the amount; or

(b) For purchases of less than \$15.00:

(i) A vendor receipt showing the articles or services purchased and their amounts; or

(ii) A SF-1165, completed and signed by the purchasing employee, detailing the vendor and items or services purchased and their amounts; or

(c) For purchases of \$15.00 or more:

(i) A vendor receipt, signed by the vendor, showing the articles or services purchased and their amounts; or

(ii) A SF-1165, signed by the vendor, showing the articles or services purchased and their amounts; or

(iii) If a vendor receipt and vendor signature are not available; a SF-1165, completed and signed by the purchasing employee, detailing the vendor and items or services purchased and their amounts.

l. Supporting Documents/Subvouchers: All documents related to advances and payments out of the imprest fund shall be used as supporting documents for the subvouchers submitted to DFM. The account code and object-class of the purchase shall be written on the vendor receipt. Documents smaller than one-half of a 8 1/2 X 11-inch page shall be attached to an 8 1/2 X 11-inch page for backing. **ALL VENDOR RECEIPTS, INVOICES, AND SUBVOUCHERS SHALL BE MARKED "PAID" IMMEDIATELY WHEN PAID.**

m. Tax Exemption: Payment of sales tax of less than \$10.00 for a single purchase is permitted but should be avoided. A Government tax exemption certificate, SF-1094 Revised (see Attachment 3), shall be used to obtain an exemption from state and local sales taxes, if documentation is required by the vendor. This form shall be used only for purchases, not lodging, and shall be prepared for each transaction. Tax exemption certificates may be obtained from the usual General Services Administration sources.exemption from State and local sales taxes, if documentation is required by

n. References: I TFM 4-3040.10 through .20, 4-4030; Manual of Procedures and Instructions for Cashiers, July 1985, Section 7, pages 23-25; 330 DM 4-3000, Subchapter 5.

8. Payment of Payrolls:

a. Authorizations: No imprest cashiers within OSM have been authorized to disburse salary or payroll payments from the imprest fund. The supplemental check process may be used for obtaining emergency salary payments. If an emergency arises which poses an undue hardship on an employee, the local office should contact their servicing Personnel Office for assistance.

b. Evaluating Payrolls: At present there is no need for evaluating payroll. Local cashiers shall be informed by DFM of any changes in this area.

c. References: I TFM 4-3045; Manual of Procedures and Instructions for Cashiers, July 1985, Section 8, page 27.

9. Replenishments:

a. Introduction: The SF-1129, "Reimbursement Voucher" (see Attachment 4) is the form used to replenish the fund. (The most recent GSA Supply Catalog lists the Reimbursement Voucher as OF-1129. It is now an Optional Form. Because referral to the form as "SF-1129" is more common, the use of "SF-1129" throughout this directive has been retained.) Cash management considerations recommend replenishing the imprest fund when disbursements reach amounts as outlined in b.(1) below.

b. Submission of Replenishment Vouchers:

(1) Timing: A reimbursement voucher must be submitted on September 30 of each year and at least monthly if any transactions have occurred during that month. However, a cashier should consider replenishing the imprest fund more often than once a month. The decision to replenish the fund should be based on turnover of the fund since submission of the last reimbursement voucher. Replenishing the fund when accumulated disbursements reach 25 to 35 percent of the fund's balance normally permits an adequate reserve until receipt of the replenishment check. Limiting submission of reimbursement vouchers to a certain time frame (e.g., once a month) may not allow for emergencies or a sudden demand for imprest cash.

(2) Requesting Checks: When a reimbursement voucher is submitted, the cashier has a choice of requesting replenishment in a single check of the total voucher amount or in multiple checks of smaller amounts. If cashed only as needed, multiple checks have the advantage of reducing the amount of excess cash on hand, which minimizes the liability of the cashier if a loss or theft should occur. Another advantage of maintaining multiple checks is that lost/stolen checks are traceable and/or recoverable while cash is not. Accordingly, the amount of cash on hand should be kept to the necessary minimum for efficient administration of the imprest fund. Factors to consider in determining the number of checks required for efficient administration are: size of the imprest fund, expected number of transactions and when they may occur, and the time frame required to cash a Treasury check.

c. How to Submit Replenishment Vouchers: Imprest cashiers shall use a unique number from their assigned block of numbers for both their reimbursement vouchers and subvouchers when submitting them for replenishment. The predetermined numbers for the reimbursement voucher are from a different block than the predetermined numbers used for subvouchers. Both blocks of predetermined numbers may be obtained by contacting the AO or equivalent in each office. The SF-1129, is comprised of subvouchers. The voucher, SF-1129, shall include an adding machine tape of the subvouchers stapled to it. In the Accounting Classification section of the voucher, SF-1129, the cashier shall provide total amounts of all the subvouchers by account and object-class. Each subvoucher documents an individual transaction with the appropriate OSM or Standard Form and the supporting documents. The voucher, SF-1129, and subvouchers are submitted to DFM.

d. Completing the SF-1129: The SF-1129 shall be signed by the cashier and the supervisor, AO, or equivalent. Only a principal cashier or an alternate, both designated by Treasury, may submit a replenishment voucher and have a Treasury check issued payable to himself/herself. Unless the imprest fund has been transferred to him/her, the alternate cashier shall not submit a replenishment voucher to DFM except if the principal cashier is absent and the alternate cannot meet the demand for funds with his/her available money.

e. Agency Certification: Reimbursement vouchers submitted by field offices are reviewed and certified with other vouchers by the Certifying Officer at DFM.

f. References: I TFM 4-4040; Manual of Procedures and Instructions for Cashiers, July 1985, Section 9, pages 29-30.

10. Accountability Reports and Verification of Funds:

a. Introduction: In addition to reimbursement vouchers, cashiers shall submit Accountability Reports to DFM and be subject to unannounced verifications of imprest fund balances.

b. Definition: For OSM purposes, an accountability report shall be a SF-1129 (see Attachment 5) completed as directed in paragraph e. below and signed by the cashier.

c. When to Submit Accountability Reports: An Accountability Report using a SF-1129 shall be submitted to DFM as follows:

- (1) On the last workday of each month (minimum requirement);
- (2) Whenever the authorized balance of the imprest fund changes, whether by increase, by reduction, or by liquidation;
- (3) Whenever there is a change of cashiers. The SF-1129 shall be signed by both the outgoing and incoming cashiers (see Attachment 6).

d. Using the Reimbursement Voucher as an Accountability Report: A SF-1129 prepared as a Reimbursement Voucher should not be used as an Accountability Report. The Accountability Report (see Attachment 5) contains different information than the Reimbursement Voucher (see Attachment 4) in the Accounting Classification section of the document. Should the Cashier prepare a Reimbursement Voucher on the last workday of the month, a signed photocopy of the Reimbursement Voucher, with the addition of the elements discussed in paragraph e. of this section, would be acceptable as an Accountability Report. The SF-1129 used as an Accountability Report shall be clearly marked "Accountability Report" at the top of the document.

e. Submitting Report Forms: An Accountability Report shall contain the following elements:

- (1) Notations showing the number of reimbursement vouchers submitted during that month and their total dollar value in the Accounting Classification section of the document;
- (2) A fully completed "status of fund" section showing all items which comprise the fund balance including unpaid reimbursement vouchers, unscheduled subvouchers, interim receipts for cash, cash on hand, losses, shortages, overages, advances to alternates, etc.; and
- (3) Class B cashiers shall report the amount of funds advanced to subcashiers by name and amount on the SF-1129 or an attachment.

f. Subcashiers: Subcashiers shall submit subvouchers at least monthly to the principal cashier. An Accountability Report shall be filed with the principal cashier at least monthly by the subcashier. The subcashier shall use the same format and requirements for these reports that the principal cashier uses in his/her reports.

g. Class D Cashiers: Class D cashiers shall submit to the Chief, DFM, a Division of Disbursement Form 1652, "Statement of Advance Funds for Change-Making Purposes" (see Attachment 18) at the following situations:

- (1) Annually, on the anniversary date of the original advance;
- (2) Whenever there is a change in the amount of the advance;
- (3) Whenever there is a change in cashiers.

Class D cashiers should contact the Chief, DFM to obtain this form.

h. Verification of Subcashiers: Subcashiers are subject to the same verification process as the principal cashiers (see paragraph i., "Verification of Funds" of this section).

i. Verification of Funds: All cashiers are subject to the same verification and audit procedures, quarterly audits and administrative reviews.

(1) Daily Reconciliation: Each cashier shall reconcile his/her account daily and furnish his/her superior with a daily written report (see Attachment 15) on the status of the fund, indicating any shortages or overages. These daily reconciliations shall be retained on file by the supervisor for subsequent review by OSM administrative personnel. Attachment 16 is a full-sized Daily Reconciliation form and is suitable for copying.

(2) Quarterly Audits: The quarterly unannounced audits (verifications) of the imprest fund shall be performed by two employees appointed by the FOD or equivalent. These employees shall be independent of the imprest cashier's supervision. The audit shall involve counting all cash on hand, uncashed Treasury checks, interim receipts for cash (SF-1165), unscheduled subvouchers, and unpaid reimbursement vouchers. The sum of these counts must equal the amount of cash advanced to the cashier. The report (see Attachment 13) documenting the audit shall be prepared in duplicate and both copies signed by the employees performing the audit. One copy shall be submitted to the FOD or equivalent, then to be forwarded to the Chief, DFM. The other copy shall be kept in the imprest fund's records for future review. The reports of the audit shall be submitted to the Chief, DFM by the last day of the month following the end of the quarter (January 31, April 30, July 31, and October 31). Attachment 13 is a full-sized Quarterly Unannounced Audit Report and is suitable for copying.

(3) Administrative Reviews: Unannounced administrative reviews shall be performed annually for imprest funds of \$5,000.00 or less and semiannually for imprest funds in excess of \$5,000.00. The review shall follow a predetermined format (see Attachment 14) established by DFM. Copies of the review format may be obtained from the Chief, Reports and Analysis Section, DFM. The review shall be performed by two employees, appointed by the FOD or equivalent, who are independent of the imprest cashier's supervision. Annual Administrative Reviews shall be submitted to the Chief, DFM on December 31 of each year. Semiannual Administrative Reviews shall be submitted to the Chief, DFM on June 30 and December 31 of each year. The Chief, DFM, will certify the reviews were performed and the certification will be forwarded to the Office of Financial Management, Office of the Assistant Secretary, by January 31 of the succeeding year. Attachment 14 is a full-sized Imprest Fund Administrative Review and is suitable for copying.

j. Missing Funds: Any loss or theft disclosed by a verification shall be reported immediately (See Section 5, "Responsibilities for Cashier Funds", paragraph d. "Reporting Losses, Shortages, or Thefts").

k. Reports of Irregularities: Any irregularities disclosed by a verification or review shall be reported immediately (See Section 5 "Responsibilities for Cashier Funds," paragraph d. "Reporting Losses, Shortages, or Thefts").

l. References: I TFM 4-3040.90, 3040.95a; Manual of Procedures and Instructions for Cashiers, July 1985, Section 10, pages 31-33.

11. References.

a. Treasury Financial Manual, I TFM 4-3000 and 4-4000, formerly referred to as the Treasury Fiscal Requirements Manual;

b. Department of the Interior Manual, 330 DM Additions to the Treasury Financial Manual (TFM);

c. Manual of Procedures and Instructions for Cashiers, Department of the Treasury, Financial Management Service, July 1985;

d. Recommended Reading: Workshop for Cashiers Desk Guide, OPM Training and Assistance Division, Management Sciences Training Institute.

12. Attachments.

1. SF-182, Request, Authorization, Agreement and Certification of Training;
2. SF-1012, Travel Voucher;
3. SF-1094, U.S. Tax Exemption Certificate, example;
4. SF-1129, Reimbursement Voucher, example;
5. SF-1129, Accountability Report, example;
6. SF-1129, Transfer of Imprest Fund Between Cashiers, example;
7. SF-1154, Claim for Reimbursement for Expenditures on Official Business, example;
8. SF-1165, Receipt of Cash-Subvoucher, example;
9. DI-1, Requisition form;
10. OSM Application and Account for Advance of Funds form, example;
11. OSM Travel Authorization form;
12. OSM Certification Memo;
13. OSM Quarterly Unannounced Imprest Fund Audit Report (full-size);
14. OSM Imprest Fund Administrative Review (full-size);
15. OSM Daily Reconciliation Worksheet, example;
16. OSM Daily Reconciliation Worksheet (full-size);
17. SF-700, Security Container Information (full-size).
18. SF-1652, Statement of Advance of Funds for Change-making Purposes

Of the above attachments, only eight forms have been completed and may be used as examples. The remaining forms are in general use in most OSM offices. If you have any questions regarding the use of these forms, contact a Procurement Officer, Travel, or Training Coordinator in your office or Support Center.

Travel Voucher

TRAVEL VOUCHER <small>Read the Policy Act Statement on the back</small>		1 DEPARTMENT OR ESTABLISHMENT, BUREAU DIVISION OR OFFICE		2 TYPE OF TRAVEL <input type="checkbox"/> TEMPORARY DUTY <input type="checkbox"/> PERMANENT CHANGE OF STATION		3 VOUCHER NO.									
						4. SCHEDULE NO.									
5 TRAVELER'S NAME (Last, first, middle initial)		6 SOCIAL SECURITY NO.		7 PERIOD OF TRAVEL a. FROM: _____ b. TO: _____											
8 OFFICE ADDRESS (include ZIP Code)		9 OFFICE TELEPHONE NO.		10 TRAVEL AUTHORIZATION a. NUMBER(S) _____ b. DATE(S) _____											
11 PRESENT DUTY STATION		12 RESIDENCE (City and State)		13 CHECK NO.											
14 TRAVEL ADVANCE a. DATE MADE _____ b. AMOUNT IN DOLLARS _____ c. Amount for _____ (Traveler's <input type="checkbox"/> Check <input type="checkbox"/> Cash)		15 CASH PAYMENT RECEIPT a. DATE RECEIVED _____ b. AMOUNT RECEIVED \$ _____ c. PAYEE'S SIGNATURE _____		16 PAID BY											
17 GOVERNMENT TRANSPORTATION REQUESTS OR TRANSPORTATION TICKETS IF PURCHASED WITH CASH (If no number below and attach baggage coupon, if cash is used show date of receipt)		<small>Person subject to the United States anti-travel laws (see agency and series in connection with common carrier transportation charges described below) purchased under cash payment procedures (FPMR 101-7.1)</small>		<small>Traveler's initials</small>											
		AGENT'S VALUATION OF TICKET (a)		MODE OF TRANSPORTATION (b) (c)		POINTS OF TRAVEL FROM _____ TO _____									
<p><small>NOTE: (1) This voucher is valid and correct to the best of the knowledge and belief, and true payment of credits has been received by the claimant, when submitted. (2) When claimed is based on the average cost of lodging incurred during the period covered by this voucher.</small></p> <p>TRAVELER'S SIGNATURE _____ DATE _____ AMOUNT CLAIMED \$ _____</p> <p><small>NOTE: (1) Specification of an item in an expense account does not constitute a claim (28 U.S.C. 2514) and may result in a fine of not more than \$10,000 or imprisonment for not more than 3 years or both (18 U.S.C. 227, d, 1001)</small></p> <p>18 THIS VOUCHER IS APPROVED. Long distance telephone calls, if any, are certified as necessary in the interest of the Government. (NOTE: If long distance telephone calls are included, the address(es) of the claimant must have been authorized in writing by the head of the department or agency to which this voucher is submitted (31 U.S.C. 552a(d).))</p> <p>APPROVING OFFICIAL SIGNATURE _____ DATE _____</p> <p>19 LAST PRECEDING VOUCHER PAID UNDER SAME TRAVEL AUTHORIZATION: a. VOUCHER NO. _____ b. D.O. SYMBOL _____ c. MONTH & YEAR _____</p> <p>20 THIS VOUCHER IS CERTIFIED CORRECT AND PROPER FOR PAYMENT AUTHORIZING OFFICIAL SIGNATURE _____ DATE _____</p> <p>21 ACCOUNTING CLASSIFICATION _____</p> <p>22 FOR FINANCE OFFICE USE ONLY - COMPUTATION</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td>DIFFERENCES (if any between original and this voucher)</td> <td style="text-align: right;">\$</td> </tr> <tr> <td>TOTAL CERTIFIED CORRECT FOR CHARGE TO APPROPRIATION</td> <td style="text-align: right;">\$</td> </tr> <tr> <td>DEDUCTIBLE TRAVEL ADVANCE (Appropriation symbol)</td> <td style="text-align: right;">\$</td> </tr> <tr> <td>NET TO TRAVELER</td> <td style="text-align: right;">\$</td> </tr> </table>								DIFFERENCES (if any between original and this voucher)	\$	TOTAL CERTIFIED CORRECT FOR CHARGE TO APPROPRIATION	\$	DEDUCTIBLE TRAVEL ADVANCE (Appropriation symbol)	\$	NET TO TRAVELER	\$
DIFFERENCES (if any between original and this voucher)	\$														
TOTAL CERTIFIED CORRECT FOR CHARGE TO APPROPRIATION	\$														
DEDUCTIBLE TRAVEL ADVANCE (Appropriation symbol)	\$														
NET TO TRAVELER	\$														

U.S. Tax Exemption Certificate
Example

Form SF-1094

U.S. TAX EXEMPTION CERTIFICATE		Read the instructions on the reverse side.	DEPARTMENT, AGENCY, OR OFFICE OSMRE	SERIAL NO. K-632026
ITEM PURCHASED FOR EXCLUSIVE USE OF THE U.S. GOVERNMENT (Describe)				QUANTITY UNIT PRICE
Rubber Baby Buggy Bumpers (1 set)				1 \$ 18.36
VENDOR FROM WHICH PURCHASED	NAME Beagle's Baby Buggies	ADDRESS (No. Street, City, State and Zip Code)	1234 Main St., Springfield, CO 81234	Amount of Tax Excluded
CHASSIS	1234 Main St., Springfield, CO 81234	DATE	2-29-89	State \$ 0.55
PURCHASER'S SIGNATURE, OFFICE TITLE, AND ADDRESS		DATE	2-29-89	Local \$ 0.73
SIGNATURE AND TITLE OF VENDOR'S REPRESENTATIVE		DATE	2-29-89	For Administrative Office
I certify that the information on this form is true and correct to the best of my knowledge and belief.				G.O. SYMBOL NO.
I certify that the information on this form is true and correct to the best of my knowledge and belief.				VOUCHER NO.
I certify that the information on this form is true and correct to the best of my knowledge and belief.				DATE

STANDARD FORM 1094 (REV. 10-83)
Prescribed by GSA
FPMR (41 CFR) 101-11.6

INSTRUCTIONS

- This form will be used to establish the Government's exemption or immunity from State or local taxes whenever no other evidence is available.
- This form shall NOT be used for:
 - Purchases of quarters or subsistence made by employees in travel status.
 - Excenses incident to use of a privately owned motor vehicle for which a mileage allowance has been authorized, or
 - Merchandise purchased which is subject only to Federal Tax.
- If the spaces provided on the face of this form are inadequate, attach a separate statement containing the required information.
- If both State and Local taxes are involved, use a separate form for each tax. The certificate will be provided to the vendor when the prices include State or Local tax.
- The serial number of each certificate prepared will be included on the duplicate voucher.

THE FRAUDULENT USE OF THIS CERTIFICATE FOR THE PURPOSE OF OBTAINING EXEMPTION FROM OR ADJUSTMENT OF TAXES IS PROHIBITED.

STANDARD FORM 1094 BACK (REV. 10-83)

Reimbursement Voucher
Example

Form SF-1129

<small>STANDARD FORM 1129 MAY 1962 EDITION GSA FPMR (41 CFR) 101-11.6</small>	REIMBURSEMENT VOUCHER	Voucher No. 17,901 Schedule No.																										
U.S. Department of the Interior, Office of Surface Mining <small>(Government, Federal, or State/territory)</small>		PAID BY																										
Payee's name <u>Ima Cashier</u> Mailing address <u>65455 Federal Building, 1130 Main St.</u> <u>Newburg, CO 81634</u>																												
For payments made on account of official business as per attached subvouchers numbered <u>17,901</u> to <u>17,910</u> inclusive, for the period <u>1989</u> to <u>Dec 89</u> , 1989 and related subvouchers numbered		AMOUNT Dollars Cents 500 00																										
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">STATUS OF FUND</th> <th style="text-align: right;">DOLLARS</th> <th style="text-align: right;">CENTS</th> </tr> </thead> <tbody> <tr> <td>This Voucher</td> <td style="text-align: right;">500</td> <td style="text-align: right;">00</td> </tr> <tr> <td>Unpaid Reimbursement Voucher Dated <u>11/15</u></td> <td style="text-align: right;">100</td> <td style="text-align: right;">00</td> </tr> <tr> <td>Unscheduled Subvouchers</td> <td></td> <td></td> </tr> <tr> <td>Interim Receipts for Cash</td> <td></td> <td></td> </tr> <tr> <td>Cash on Hand</td> <td style="text-align: right;">500</td> <td style="text-align: right;">00</td> </tr> <tr> <td>Received Treasury Check</td> <td style="text-align: right;">500</td> <td style="text-align: right;">00</td> </tr> <tr> <td>Received Treasury Check</td> <td style="text-align: right;">500</td> <td style="text-align: right;">00</td> </tr> <tr> <td>Total</td> <td style="text-align: right;">2,500</td> <td style="text-align: right;">00</td> </tr> </tbody> </table>	STATUS OF FUND	DOLLARS	CENTS	This Voucher	500	00	Unpaid Reimbursement Voucher Dated <u>11/15</u>	100	00	Unscheduled Subvouchers			Interim Receipts for Cash			Cash on Hand	500	00	Received Treasury Check	500	00	Received Treasury Check	500	00	Total	2,500	00	Differences..... Amount verified; correct for (Signature or initials) (For Administrative Use)
STATUS OF FUND	DOLLARS	CENTS																										
This Voucher	500	00																										
Unpaid Reimbursement Voucher Dated <u>11/15</u>	100	00																										
Unscheduled Subvouchers																												
Interim Receipts for Cash																												
Cash on Hand	500	00																										
Received Treasury Check	500	00																										
Received Treasury Check	500	00																										
Total	2,500	00																										
I certify that the disbursements claimed herein are correct and proper, that payment has not been received, and that the status of the fund for which I am accountable is as stated above. Date: <u>10-14-89</u> <u>Ima Cashier</u> <small>(Date) (Signature)</small> Title: <u>Supervisory Cashier</u>		Approved: <u>Ima Cashier</u> Administrative Officer Payment to authority named in no. I certify that this voucher is correct and proper for payment. (Date) Authorized Certifying Officer																										
Number of reimbursement checks drawn <u>1</u> in the amount of \$ <u>500.00</u>																												
ACCOUNTING CLASSIFICATION																												
<u>Account No.</u>	<u>Object - Class</u>	<u>Amount</u>																										
164-60000	2500	500.00																										
164-60000	2600	10.00																										
164-60000	2600	50.00																										
Travel Advances		100.00																										
Travel Vouchers		100.00																										
		750.00																										
Paid by Check(s) No. (s)		Paid by cash \$ on 1989																										
		Paid U.S. GOVERNMENT PRINTING OFFICE: 1975 O-441-2817																										

Accountability Report
Example

Form SF-1129

Standard Form 1129 GSA Form 4-72 OFFICE USE ONLY	REIMBURSEMENT VOUCHER ACCOUNTABILITY REPORT	Voucher No. Schedule No.	PAID BY				
U.S. Department of the Interior, Office of Surface Mining <small>(Department, Bureau, or Sub-office)</small>							
Payee's name <u>Tom Cashier</u>							
Mailing address <u>OSMRE, Federal Building, 1234 Main St.</u> <u>Somerville, CO 81234</u>							
For payments made on account of official business as per attached subvouchers numbers _____ to _____ inclusive, for the period _____ to _____ and retained subvouchers numbers _____		AMOUNT <table style="width:100%; border: none;"> <tr> <td style="border: none;">DOLLARS</td> <td style="border: none;">CENTS</td> </tr> <tr> <td style="border: none;"> </td> <td style="border: none;"> </td> </tr> </table>		DOLLARS	CENTS		
DOLLARS	CENTS						
STATUS OF FUND	DOLLARS	CENTS	DIFFERENCES				
This Voucher							
Unpaid Reimbursement Voucher Dated <u>3/31</u>	150	00					
Unscheduled Subvouchers							
Interim Receipts for Cash	500	00					
Cash on Hand	500	00					
Uncashed TREASURY CHECK	500	00					
CASHED TREASURY CHECK	450	00					
Total	2,500	00					
I certify that the disbursements claimed herein are correct and proper, that payments have been received, and that the status of the fund for which I am accountable is as stated above.							
<u>4-1-89</u> <small>(Date)</small>	 <small>(Cashier)</small>		Amount Verified; correct for: _____ (Signature or initials) <small>(For Administrative Use)</small> Approved: Administrative Officer				
Title <u>Treasurer, Cashier</u>							
Number of reimbursement checks desired _____ in the amount of _____							
ACCOUNTING CLASSIFICATION							
Number of Reimbursement Vouchers Submitted During Month: <u>1</u> Total Dollar Amount of these Vouchers: <u>\$ 1,250.00</u> Amount Advanced to Alternate Cashier: <u>\$ 500.00</u>							
Paid by Check(s) No.(s) _____		Paid by cash, \$ _____					
Paid by _____		Paid by _____					
U.S. GOVERNMENT PRINTING OFFICE: 1978-161-647-3815							

Transfer of Imprest Fund Between Cashiers Form SF-1129
Example

<p style="font-size: small;">Standard Form 1129 GSA FPMR 101-11.6</p> <p style="font-size: x-small;">OFFICE USE ONLY</p>	<p>REIMBURSEMENT VOUCHER</p>	<p>Voucher No. 17,915</p> <p>Schedule No.</p>																											
<p>U.S. Department of the Interior, Office of Surface Mining <small>(Department, bureau, or establishment)</small></p> <p>Payee's name <u>New Cashier</u></p> <p>Mailing address <u>OSMRE, Federal Building, 1234 Main St.</u> <u>Denver, CO 81234</u></p>		<p>PAID BY</p>																											
<p>For payments made on account of official business as per attached subvouchers numbers <u>17,986</u> to <u>17,992</u> inclusive, for the period <u>APR 1</u>, 19<u>80</u>, to <u>APR 30</u>, 19<u>80</u>, and included subvouchers numbers _____</p>		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th colspan="2">AMOUNT</th> </tr> <tr> <td style="text-align: center;">DOLLARS</td> <td style="text-align: center;">CENTS</td> </tr> <tr> <td style="text-align: center;">100</td> <td style="text-align: center;">00</td> </tr> </table>	AMOUNT		DOLLARS	CENTS	100	00																					
AMOUNT																													
DOLLARS	CENTS																												
100	00																												
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th>STATE OF FUND</th> <th>DEBIT</th> <th>CREDIT</th> </tr> </thead> <tbody> <tr> <td>This Voucher</td> <td style="text-align: right;">100.00</td> <td></td> </tr> <tr> <td>Unpaid Reimbursements Voucher Dated <u>12/31</u></td> <td style="text-align: right;">100.00</td> <td></td> </tr> <tr> <td>Unreconciled Subvouchers</td> <td></td> <td></td> </tr> <tr> <td>Internal Receipts for Cash</td> <td style="text-align: right;">500.00</td> <td></td> </tr> <tr> <td>Cash on Hand</td> <td style="text-align: right;">500.00</td> <td></td> </tr> <tr> <td>Deposited Treasury Check</td> <td style="text-align: right;">500.00</td> <td></td> </tr> <tr> <td>Unreconciled Treasury Check</td> <td style="text-align: right;">500.00</td> <td></td> </tr> <tr> <td>Total</td> <td style="text-align: right;">1,100.00</td> <td></td> </tr> </tbody> </table>	STATE OF FUND	DEBIT	CREDIT	This Voucher	100.00		Unpaid Reimbursements Voucher Dated <u>12/31</u>	100.00		Unreconciled Subvouchers			Internal Receipts for Cash	500.00		Cash on Hand	500.00		Deposited Treasury Check	500.00		Unreconciled Treasury Check	500.00		Total	1,100.00		<p>Disbursements</p> <p>Amount verified: correct for _____</p> <p>(Signature or initials)</p> <p style="text-align: center;"><small>(For Administrative Use)</small></p>	
STATE OF FUND	DEBIT	CREDIT																											
This Voucher	100.00																												
Unpaid Reimbursements Voucher Dated <u>12/31</u>	100.00																												
Unreconciled Subvouchers																													
Internal Receipts for Cash	500.00																												
Cash on Hand	500.00																												
Deposited Treasury Check	500.00																												
Unreconciled Treasury Check	500.00																												
Total	1,100.00																												
<p>I certify that the disbursements claimed herein are correct and proper, the payments have not been received, and that the status of the fund for which I am accountable is as stated above, and has been transferred to New Cashier as of this date.</p> <p><u>4-15-80</u> <u>New Cashier</u> Date Cashier</p> <p>Title <u>OSMRE Cashier</u></p>		<p>Approved: <u>[Signature]</u> Administrative Officer</p> <p>Prevent is authorized to act in me, I certify that this voucher is correct and proper for payment.</p> <p>Date _____ Authorized Certifying Officer</p>																											
<p>Number of reimbursement checks desired _____ in the amount of <u>\$ 100.00</u></p>		<p>ACCOUNTING CLASSIFICATION</p> <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th>Account No.</th> <th>Object-Class</th> <th>AMOUNT</th> <th></th> </tr> </thead> <tbody> <tr> <td>15446000</td> <td>1500</td> <td style="text-align: right;">\$ 100.00</td> <td rowspan="3" style="font-size: x-small;">Except as noted above, I hereby accept accountability for this imprest fund of \$ 1,100.00.</td> </tr> <tr> <td>15446000</td> <td>1500</td> <td style="text-align: right;">00.00</td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;">\$ 100.00</td> </tr> </tbody> </table> <p style="text-align: right;"><u>[Signature]</u> Incoming Cashier</p>		Account No.	Object-Class	AMOUNT		15446000	1500	\$ 100.00	Except as noted above, I hereby accept accountability for this imprest fund of \$ 1,100.00.	15446000	1500	00.00			\$ 100.00												
Account No.	Object-Class	AMOUNT																											
15446000	1500	\$ 100.00	Except as noted above, I hereby accept accountability for this imprest fund of \$ 1,100.00.																										
15446000	1500	00.00																											
		\$ 100.00																											
<p>Paid by Check (or No.) _____</p>		<p>Paid by cash, \$ _____</p> <p>Pays _____</p> <p style="font-size: xx-small;">U.S. GOVERNMENT PRINTING OFFICE: 1975-251-547 2015</p>																											

Claim for Reimbursement for Expenditures on Official Business

Form SF-1164

Example

CLAIM FOR REIMBURSEMENT FOR EXPENDITURES ON OFFICIAL BUSINESS		DEPARTMENT OR ESTABLISHMENT & BUREAU DIVISION OR OFFICE DOL-OSMRE		1. CHECKER NUMBER 2. SCHEDULE NUMBER	
*Read the Privacy Act Statement on the back of this form.				3. PAID BY	
CLAIMANT'S NAME AND ADDRESS Bureaucrat, Barry B. 9876 Ash St. Somewhere, CO 81234	4. SOCIAL SECURITY NO. 123-45-6789		5. OFFICE TELEPHONE NUMBER 123-4567		
	6. EXPENDITURES (If the claim is for (a) receipts charge for one person, show in col. (b) the number of additional persons which accompanied the claimant.)		AMOUNT CLAIMED		
DATE	OFFICE	TYPE OF EXPENSE	VEHICLE DATE	AMOUNT	REMARKS
1/29	A	OSMRE Office	Bernie's Baby Buggies 1334 Main St.	140	
1/29	C	Parking		75	
7. AMOUNT CLAIMED (Total of col. (b), (g) and (j)) \$ 5.15			TOTALS: 140 75		
8. The claim is approved. Long distance telephone calls, if shown, are certified as necessary in the interest of the Government. (Note: If long distance calls are included, the approving official shall have been authorized, in writing, by the head of the department or agency in which certified.) Sign Original Only			10. I certify that the claim is true and correct to the best of my knowledge and belief and that duplicate or credit has not been received by me. PAYMENT DESIRED Sign Original Only <input type="checkbox"/> CHECK <input checked="" type="checkbox"/> CASH DATE 2/29/89 Claimant Signature Barry Bureaucrat 11. CLAIM PAYMENT RECEIVED 12. DATE RECEIVED 2-29-89 13. AMOUNT \$ 5.15 14. PAYMENT MADE BY CHECK NO.		
APPROVING OFFICIAL (SEE INSTRUCTIONS) Sign Original Only DATE 2/29/89			15. ACCOUNTING CLASSIFICATION ACCOUNT 164460000 OBJECT-CLASS 2140		

Claim for Reimbursement for Expenditures on Official Business Example

Form SF-1164

6. EXPENDITURES—Continued											
DATE	CITY	STATE	ACCT. NO.	FROM		PURPOSE	RECEIPT NO.	AMOUNT CLAIMED			
				NO.	DATE			RECEIPT	STATE OR TOLL	ADD. TAXES	TIPS AND GRATS.
Total (add across 4th and 5th columns) _____											

in accordance with the Privacy Act of 1974, the following information is provided: Submission of the information on this form is authorized by 5 U.S.C. Chapter 57 as amended by the Federal Travel Regulations (51 CFR 101-11, E.O. 11609 of July 22, 1971, E.O. 11762 of March 27, 1972, E.O. 12067 of November 24, 1982, and 50 U.S.C. 4911(a) and 4912). The primary purpose of the requested information is to determine payment or reimbursement to certain individuals for services rendered to the Government. The information will be used by Federal agency officials and employees who have a need for information in the performance of their official duties. This information may be disseminated to agencies, courts, State, local, or foreign agencies, when relevant to civil, criminal, or regulatory investigations or proceedings, or when pursuant to a request by the Agency in connection with the hiring or firing of an employee. The release of a privacy statement or communication of this information of officials may occur in Government service. For Social Security Accounts Number (SSN) is covered under the authority of the Federal Privacy Code 5 U.S.C. 551(b) and 516(a) and E.O. 12812, November 23, 1988. For laws on a taxpayer's right to employee information number, messages is MANDATORY on various agency policies or reimbursement which is, or may be, inapplicable. Disclosure of your SSN and other requested information of voluntary in all other instances. However, legal to obtain the information more than 30th required to support the case may result in delay or loss of reimbursement.

Receipt for Cash - Subvoucher
Interim Receipt for Cash
Example

Form SF-1165

Standard Form 1159
7-82-578
1-82-101

RECEIPT FOR CASH—SUBVOUCHER
(To be submitted directly to the payee)

Sequence No. _____
Date _____

Received in cash from Vanessa and 34 (2.18.34) for the following:

INTERIM RECEIPT FOR CASH

DATE 2/23/89

Received of Imprest Fund Cashier \$ 22.00 for which I hold myself accountable to the United States.

Quantity	ARTICLE OR SERVICE	Amount
1	Rubber Baby Suggy Summer (1 set)	13.13

Vendor Bernie's Baby Buggies
Address 1334 Main St., Somewhere, CO 81234 By Randy Bassano
(Signature of Vendor/Agent)
Title Owner
(Signature of Payee)

NOTE TO ISSUER:
In case this receipt is marked "VOID" and returned to you when the transaction is completed to the fund received to the Cashier.

(DO NOT SIGN IN DUPLICATE)

APPROPRIATION AND ACCOUNTING CLASSIFICATION

PERSON (Project, etc.)

(US GPO: 1988 O - 215-784)

Requisition Form

Form DI-1

UNITED STATES DEPARTMENT OF THE INTERIOR		Page 1 of _____ Pages _____			
REQUISITION		Requisition Number _____			
	Bureau or Office _____	Date _____			
Address or other Assignment or Project No. _____	Change shipping costs to _____				
VENDOR _____	Contract ID _____				
Item or Item No.	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT
For Use When Additional Approval is Required Bureau Officer _____		Requisitioned by _____ _____			
_____ _____		Approved by _____ _____			

Application and Account for Advance of Funds
Example

OSM Form

UNITED STATES DEPARTMENT OF THE INTERIOR Office of Surface Mining		118 ACT F	119 TRANSACTION NO.	120 CC
		4	U	A
APPLICATION AND ACCOUNT FOR ADVANCE OF FUNDS				
<small>(13-21)</small> Social Security Number	<small>(22-01)</small> Name of Traveler		<small>(23)</small> Duty Station	
123-45-6789	Bureaukrat Harry	B ₄₆₁₃	American Samoa	
An Advance of Funds is Hereby Requested for Travel and Other Expenses to Be Incurred Under Authorization No. <u>12345</u> Dated <u>2/29/89</u>		Balance Due U.S. From Previous Advance \$ <u>-0-</u>		
Itinerary: From <u>American Samoa</u> To <u>Wash., D.C.</u>		Amount Herein Applied For \$ <u>150.00</u>		
Type of Travel: <input checked="" type="checkbox"/> Temporary Duty <input type="checkbox"/> Permanent Change of Station		TOTAL \$ <u>150.00</u>		
Type of Advance: <input type="checkbox"/> Check <input checked="" type="checkbox"/> Cash		Cash Payment of \$ <u>150.00</u>		
Mall Check To: _____		Received (Date) <u>3/15/89</u>		
<u>3/13/89</u> <small>(Date)</small>	<u>Barry Bureaukrat</u> <small>(Signature of Traveler)</small>	<u>Barry Bureaukrat</u> <small>(Signature of Payee)</small>		
<u>3/14/89</u> <small>(Date)</small>	<u>David Duntan</u> <small>(Signature of Approving Official)</small>			
<small>(Title of Approving Official)</small>				
<small>147-02</small> ORG.	<small>148-01</small> PP	<small>149-02</small> T ₁ T ₂	<small>150-02</small> ACCOUNT	<small>151-02</small> AMOUNT
DISTRIBUTION — SEE REVERSE				

Travel Authorization Form

OSM Form

UNITED STATES
DEPARTMENT OF THE INTERIOR
Office of Surface Mining
TRAVEL AUTHORIZATION
(Read the Privacy Act Statement on the back.)

1. No. _____
2. Travel Purpose Code _____
3. Type of Travel
 Area
 General
 Trip
 Foreign
 PCS

4. _____
(Issuing Office)

5. Social Security No. (13-21) _____ 6. Name (Last) (First) (M.I.) _____ 7. Date (22-49) (21-48) Mo. Da. Yr.

8. Title _____ 9. Official Station _____
You are authorized to travel as indicated below and to incur necessary expenses in accordance with applicable laws and regulations.

PLACES OF TRAVEL

10. From: _____ 11. To: _____
12. Purpose and Remarks: _____

13. Per Diem Allowance: _____
14. Period of Travel: Beginning on or about _____ Ending on or about _____

MODE OF TRAVEL

15. Common carrier
16. Extra fare at a mileage rate of _____
17. Government-owned conveyance cents, subject to:
 Privately owned
 Administratively determined to be to the advantage of the Government
 Not to exceed cost by common carrier, including consideration of Per Diem allowance
 Not to exceed cost by interagency motor pool

ESTIMATED COST

23. Transportation: Common carrier \$ _____
Mileage private vehicle _____
Taxi, limo, shuttle _____
24. Per Diem _____
25. Other temporary duty _____
26. Moving household goods or house trailer _____
27. Storage household effects _____
28. Other moving allowance _____
29. Estimated income tax and RITA (PCS only) _____
30. TOTAL \$ _____

MISCELLANEOUS

19. Transportation immediate family
20. Shipment household goods and personal effects
21. Excess Baggage costs, subject to:
(a) To be obtained on Government transportation request
(b) To be paid by cash and claimed as a reimbursement on travel voucher
22. Other (e.g., car rental, excess baggage charge, etc.)

31.

Account Number	Amount

32. _____ 35. _____
(Responsible signature) (Authorizing official signature)

33. _____ 36. _____
Title

34. _____

Certification Memo



United States Department of the Interior
OFFICE OF SURFACE MINING
Reclamation and Enforcement
P.O. Box 25065
Denver Federal Center
Denver, Colorado 80225

In Reply
Refer To:
2110
-FEN

Memorandum

To:

From: Chief, Division of Financial Management

Subject: Notice of Designation as Imprest Cashier

You are designated as Imprest Cashier in the Office of Surface Mining Reclamation and Enforcement effective _____.

Your responsibilities are specified by public law to keep all official funds in your possession safe and separate from all other funds; to respond to official orders to transfer or pay out funds promptly; and to perform other duties as a fiscal agent as specified by the Department of Interior.

CERTIFICATION

This is to certify that the Imprest Cashier herein designated has been fully advised as to the duties and responsibilities, the procedures and requirements as to accountability, has received adequate instructions and orientation for the job, and as necessary, has been furnished adequate safeguarding facilities.

Supervisor's Signature

CERTIFICATION

This is to certify that I have been fully advised as to the duties and responsibilities, the procedures and requirements as to accountability and have received instructions and orientation for the above position, and, as appropriate and necessary, I have been furnished adequate safeguarding facilities.

Imprest Fund Cashier's Signature

(After completing the two certifications above, return this sheet to the Division of Financial Management, Denver).

QUARTERLY UNANNOUNCED IMPREST FUND AUDIT REPORT
for the quarter ended _____

Name of Cashier _____ Date _____

Office _____ Class of Fund _____

- 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) \$ _____

We, 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)

(Signature) (Title)

Cash and accountable documents in Item 2 above have been returned to me.

(Cashier's Signature)

QUARTERLY UNANNOUNCED IMPREST FUND AUDIT REPORT

Further Breakdown:

2b. Uncashed Treasury Reimbursement Checks on Hand:

<u>Check Number</u>	<u>Amount</u>	<u>Check Number</u>	<u>Amount</u>
---------------------	---------------	---------------------	---------------

2c. Interim Receipts for Cash:

<u>Name</u>	<u>Amount</u>	<u>Purpose</u>
-------------	---------------	----------------

4. Differences:

INSTRUCTIONS

The Departmental Manual, Part 330-DM 4-3000, 6.3, requires that unannounced verification of cash balances in imprest funds be made at least quarterly and that a record be kept of the verification. This verification of cash balances shall be performed by two responsible employees appointed by the head of the office where the imprest fund is located. The cashier, or employees under his/her supervision, shall not perform the cash verification.

The two employees making the verification will count the cash on hand (including the uncashed Treasury checks) to which will be added the amounts of interim receipts for cash, unpaid reimbursement vouchers, and unscheduled subvouchers.

The report should be signed by both persons making the verification. The cashier also signs the report after all cash and documents are returned. The original of this report shall be retained in the local files, and a copy shall be forwarded to the Division of Financial Management in Denver.

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	Y	E	N	COMMENTS
	S		O	
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 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?				
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?				

Imprest Fund Administrative Review - Continued

CHECKLIST	Y E S	N O	COMMENTS
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 unforeseen 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?			
14. Are imprest fund vouchers: <ul style="list-style-type: none"> a. Prepared with each payment? b. Supported with appropriate documentation? 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?			

Imprest Fund Administrative Review - Continued

CHECKLIST	Y E S	N O	COMMENTS																								
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?																											
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:																											
<table border="0"> <tr> <td>January</td><td>\$ _____</td> <td>July</td><td>\$ _____</td> </tr> <tr> <td>February</td><td>_____</td> <td>August</td><td>_____</td> </tr> <tr> <td>March</td><td>_____</td> <td>September</td><td>_____</td> </tr> <tr> <td>April</td><td>_____</td> <td>October</td><td>_____</td> </tr> <tr> <td>May</td><td>_____</td> <td>November</td><td>_____</td> </tr> <tr> <td>June</td><td>_____</td> <td>December</td><td>_____</td> </tr> </table>	January	\$ _____	July	\$ _____	February	_____	August	_____	March	_____	September	_____	April	_____	October	_____	May	_____	November	_____	June	_____	December	_____			
January	\$ _____	July	\$ _____																								
February	_____	August	_____																								
March	_____	September	_____																								
April	_____	October	_____																								
May	_____	November	_____																								
June	_____	December	_____																								
<p>Monthly Average \$ _____</p>																											
<p>Is the turnover rate of the fund commensurate with the criteria prescribed in 330-DM 4-3000, 2.1?</p>																											
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?																											