

FDA Staff Manual Guides, Volume III - General Administration

Financial Management – Budget

Policies for Imprest Fund Management

Effective Date: 02/03/2021

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1. Purpose.

To provide the Food and Drug Administration (FDA) uniformity in the administration and accountability of Imprest funds; prescribe who, how and for what purpose Imprest funds will be used; lessen the vulnerability of loss or misuse of Imprest funds; and promote good Imprest fund management practices.

2. Background.

Cash Held Outside Treasury includes cash maintained in Imprest funds, government checks, non-government checks, charge cards, or other negotiable instruments. This guidance will focus on cash maintained in Imprest funds. When policy or procedures prescribed in this guidance conflict with more current Department of Health and Human Services (HHS) regulations governing the operation of Imprest funds, the HHS regulations must be followed.

Title 31 CFR Part 208, "Management of Federal Agency Disbursements: Final Rule" requires that all payments must be made by Electronic Funds Transfer (EFT) by January 2, 1999. However, exceptions can be waived for (a) hardship on the recipient, (b) impossibility, (c) cost-benefit, or (d) law enforcement and national security.

As of October 1, 2001, federal agencies are required to eliminate Imprest funds in accordance with the Imprest Fund Policy Directive, issued by Treasury November 9, 1999. Exceptions to the requirements of this directive should be addressed to the Director, Office of Financial Management (OFM). This guidance on Imprest funds remains effective for all FDA Imprest funds that operate under a Department of Treasury waiver from the requirements of the Policy Directive. Operating under such waiver, an Imprest fund should satisfy a continuing need for making limited value cash or non-cash disbursements in lieu of processing check disbursements.

3. Reference/Authority.

FDA policy is consistent with guidance set forth by the following policies regarding Imprest funds. These include:

- A. Manual of Procedures and Instructions for Cashiers Operating under 31 U.S.C. 3321 (formerly Executive Order No. 6166)
(<https://fiscal.treasury.gov/files/imprest-fund/cashiers-manual.pdf>)
- B. Treasury Financial Manual, Volume 1, Part 4A, Chapter 2000, Overall Disbursing Rules for all Federal Agencies
(<https://tfm.fiscal.treasury.gov/v1/p4/ac200.html>)
- C. Government Accountability Office "Policy and Procedures Manual for Guidance of Federal Agencies," Title 7, Fiscal Guidance
(<https://www.gao.gov/products/149099>)
- D. Management of Federal Agency Disbursement, 31 CFR 208
(https://www.ecfr.gov/cgi-bin/text-idx?SID=e54e70ee0c72534972499e3d008267fc&mc=true&node=pt31.2.2_08&rqn=div5)

- E. Federal Acquisition Regulations (FAR), Part 13, Simplified Acquisition Procedures, Subpart 13.1 (<https://www.acquisition.gov/content/part-13-simplified-acquisition-procedures#id1617MD00SLE>)
- F. Treasury Financial Manual, Volume 1, Part 5, Chapter 4100, Requirements for Using Depositories To Hold Public Money (<https://tfm.fiscal.treasury.gov/v1/p5/c410.html>)
- G. FDA Staff Manual Guide 1465.1, Authority for Designation of Imprest Fund Cashiers, Effective Date: 01/08/2010 (<https://www.fda.gov/downloads/AboutFDA/ReportsManualsForms/StaffManualGuides/UCM275146.pdf>)
- H. Bureau of the Fiscal Service, Imprest Fund Policy Directive (<https://tfm.fiscal.treasury.gov/v1/p4/ac300.html#imprest>)
- I. FDA Investigations Operations Manual 2021 (<https://www.fda.gov/inspections-compliance-enforcement-and-criminal-investigations/inspection-references/investigations-operations-manual>)
- J. Imprest Fund Management Directive Control Point
- K. OCI Directive: Imprest Fund Management (Revised 11/9/2010)

4. Definitions.

- A. **Cash Held at Personal Risk** - An advance made from agency appropriations and kept on hand and that may have to be replaced by a cashier if it is lost, stolen, or misappropriated.
- B. **Imprest Fund** - A fixed cash or petty cash fund in the form of currency, coin, or Government check that is advanced by an organization or agency unit from appropriated funds to an authorized (designated) employee.
- C. **Administrative Officer** - An official, typically the Special Agent in Charge at each Office of Criminal Investigations (OCI) office, who has the authority to appoint cashiers or revoke their authority.
- D. **Principal Cashier** - The primary employee of the Food and Drug Administration recommended by the respective office's Administrative Officer/Special Agent in Charge (SAIC) and authorized to make cash disbursements.

- E. **Alternate Cashier** - The secondary employee of the Food and Drug Administration recommended by the respective office's Administrative Officer/Special Agent in Charge (SAIC) and authorized to make cash disbursements only when the principal cashier is not available.
- F. **Certifying Officer** - An employee of the Food and Drug Administration that reviews and approves reimbursements vouchers. This employee is typically the Office Manager at the respective OCI office.

5. Policy.

A. Safekeeping Facilities for Cash

1. The cashier must be provided safekeeping facilities for the Imprest fund. Any questions concerning the appropriateness of safekeeping facilities should be directed to the Director, Division of Accounting, OFM.
2. The principal cashier (or alternate in the principal cashier's absence) will have exclusive control of the safe, or other suitable secured facilities in which to place cash and receipts. No one else may have access to that safe or secured facility.
3. The principal cashier and alternate will have separate cash boxes with different keys/combinations.
4. The Administrative Officer or designee will keep the safe combination and duplicate keys to the cash boxes secure in two separate, signed, sealed, and dated envelopes for use only in an emergency.
5. The safe combination must be changed at least annually, or when changing cashiers, or when an emergency has necessitated access of funds by someone other than the cashier or alternate.
6. Cashiers will not place official funds under their own name in bank accounts or safe deposit boxes.
7. Cashiers will not be certifying officers.
8. ORA will implement appropriate controls to assure that proper accounting for and safeguarding of imprest funds are maintained in accordance with this Guide and the applicable authorities listed in section three (3) of this Guide.
9. Any shortages, losses, or thefts caused by mismanagement will result in the fund being impounded, audited, and transferred to the alternate or a

new cashier.

10. Any shortages, losses, or thefts caused by mismanagement must be documented and reported to the Executive Officer or their designed for review and submission of the report to the OFM Director within 15 days.

B. Designation of New Cashiers

1. The replacement of a cashier should be anticipated to allow sufficient time for designation and training of a new cashier. [NOTE: The advance fund should be transferred to an alternate until a principal cashier has been designated by Treasury.]
2. When a cashier leaves his or her position, a memorandum must be submitted by the Administrative Officer or designee to the Director, OFM, or designee revoking the outgoing cashier's authority and designating a new cashier (Attachment A). The memorandum must be signed by the Administrative Officer or designee and must state that the nominee has read this Staff Manual Guide and related appendices and has signed each page of the Guide and Attachment B. The original copy of this Guide with the original signature of the cashier on Attachment B must accompany the memorandum. A copy of this Guide with the cashier's signature on Attachment B must be retained in the nominating office's files. Upon receipt of the nominating memorandum, the Director, OFM will complete a Form SF-211 to request designation of a new imprest cashier.
3. The SF-211 should indicate the maximum amount of the Imprest fund and the cashier's name, title, and duty station. The original SF-211 is retained by OFM and a copy sent to the requesting office.

C. Imprest Fund Payments

Imprest funds are used solely for providing funds for official purposes such as investigative expenses including payments to confidential informants and other uses as authorized.

1. Imprest funds shall not in any case be used for travel advances or reimbursement.
2. The Special Agent in Charge, Assistant Special Agent in Charge or Resident Agent in Charge is authorized to approve payments of up to \$2,000. Claims for over \$2,000 up to \$5,000 must be approved by the Special Agent in Charge – Headquarter Operations Division (SAIC- HQ) or designee. The Assistant Commissioner for Criminal Investigations, Deputy Director (if Assistant Commissioner is not available), must approve payments exceeding \$5,000. Payments may not exceed \$10,000 for a

single transaction.

3. Payments for miscellaneous purchases will require an OF-1164, Claim for Reimbursement (Attachment C). The original receipt(s) for the goods or services purchased should be attached to the OF-1164. Receipts are required for all expenses even if below \$75.00. A comment is required for all expenses that do not have a receipt. The FDA official who initially approved the OF-1164, in accordance with section 5.C.1, must confirm that the goods or services purchased have been received by signing the OF-1164.
4. Payments for confidential or undercover investigative expenditures can be advanced or reimbursed using Form OCIF 303021, OCI Sub voucher for Confidential Expenditures. Receipts are required for all expenses, however if a receipt is not available a comment is required and approved by the FDA official who initially approved the expenditure in accordance with section 5.C.1.
5. Currently, virtual currencies require an establishment of a wallet maintained with a virtual currency exchange or broker that is compliant with Financial Crimes Enforcement (FinCEN) regulations. Establishment of a wallet using undercover funds must be connected to a specific investigation or on-going program such as the Cybercrime Investigation Unit and be approved by a supervisor.
 - a. The Purchase of the virtual currency must be initiated within 5 business days upon receipt of confidential funds. Proof of the virtual currency purchase is provided to the Imprest Fund cashier for closeout.
 - b. Exchanging virtual currency for evidence must be documented in a Report of Investigation (ROI) to include an exact accounting of the exchange, including any transaction fees as well as identification of the sending and receiving wallet address. The transaction should also be captured via screenshot of the completed transaction in the blockchain if conducted on a public ledger such as Bitcoin.
 - c. Upon conclusion of the investigation or determination that the program is no longer in need of a hot-storage wallet via an active exchange account, the exchange account must be closed. All transactions must be documented in an ROI and closing statements that clearly identify the exchange account identifier and holder information showing a zero-balance must be attached. Any residual balances that can be exchanged for fiat currency, excluding transaction fees, must be returned to the United States Treasury.

- d. Imprest Fund transactions must be entered and posted in the Unified Financial Management System (UFMS) by month end, except for transactions occurring in the last five (5) calendar days of the month. For this activity, the transactions must be posted in UFMS no later than the following month end.

D. Advance of Funds

Funds may be advanced to an alternate cashier on a signed Receipt for Cash Sub-voucher which will be retained by the principal cashier. The amount advanced will be sufficient to operate the fund when the principal cashier is unavailable. The principal cashier will reimburse the alternate for the paid vouchers at the close of business each day or within 15 working days of the following month. i.e. if the principal cashier is unavailable.

1. If the principal cashier's absence is foreseen for 15 working days or more, the alternate will be advanced an amount necessary to continue the normal business of the Imprest fund. Upon return of the principal cashier, the alternate will turn over the cash advance and the paid vouchers to the principal cashier and the cash advance will be reduced to the originally established amount.
2. If the principal cashier's absence is unforeseen and the advance of funds to the alternate cannot be affected as stated in the preceding paragraph, an agency designated committee of three persons, one of whom is the alternate cashier, will accomplish the transfer using the procedures above. Each committee member will sign the OF-1129 Accountability Report.

E. Transfer of Funds

Before changing principal cashiers, any advances made to the alternate will be returned to the principal cashier and documented.

F. Replenishment and Liquidations

1. Cashiers should submit sub-vouchers with the OF-1129, Reimbursement Voucher (Attachment D). Cashiers may initiate replenishment as they see fit but at a minimum, replenishment must occur when the fund is 50 percent depleted. Cashiers should maintain copies of all Reimbursement Vouchers.
2. Within fifteen calendar days after the end of the month the cashier will submit an OF-1129, Accountability Report (Attachment D) to the Division of Accounting, OFM. The number and total amount of replenishment

accomplished during the month should be included on the report. [NOTE: A principal cashier's designation may be revoked or legal action may be taken under the statutes of the United States if the cashier fails to submit Accountability Reports in a correct and timely manner.]

G. Verification of Funds

1. Cashiers must complete an Annual Report for Cashiers (Attachment E) at the end of each November and submit it to the Division of Accounting via their Executive or Administrative Officer by December 31 each year.
2. Unannounced verifications of each Imprest fund will be conducted by authorized personnel. The verifications must be conducted at least quarterly. Imprest Fund Cash Count (Attachment H) must be submitted to the Division of Accounting within 15 calendar days after the end of each quarter.
3. Unannounced audits of each Imprest fund must be completed by the Administrative Officer at least once a year. The results of the audit must be submitted to the Division of Accounting on the Food and Drug Administration's Imprest Fund Audit (Attachment F) form by December 31 of that year.

H. Supervision

1. Cashiers are subject to administrative supervision by their agency for accountability of funds, exercising control of the paid receipts, and following proper procedures in the functions of their office.
2. Cashiers funds are subject to audit or verification by:
 - a. Disinterested parties appointed in writing by the Administrative Officer
 - b. Administrative Officer
 - c. Office of Financial Management (OFM)
 - d. Government Accountability Office
 - e. HHS Inspector General
 - f. Office of Regulatory Affairs
3. Cashiers will make all records available and provide assistance to persons authorized to examine or audit the Imprest fund. Funds may be

impounded by the representative authorized to conduct the audit or examination and will be released as soon as all discrepancies are cleared. The cashier will not leave the audit site until the count is completed.

I. Imprest Fund Records and Reporting

1. **Records:** The following records are included in the Imprest Fund file

- a. Documentation for the designation of Imprest Fund Cashiers and Alternates
- b. Safe combination changes in accordance with §5.a.5
- c. Cash disbursement exceptions, including an email authorizing the collection, a signed authorization form, photocopy of the employee's picture I.D.
- d. Proof of the virtual currency purchases
- e. Report of Investigation
- f. All Claims for Reimbursement, Form Official Form (OF)-1164 and/or Form OCIF 303021
- g. Monthly Accountability Report
- h. Annual Report for Cashiers
- i. Daily Reconciliation Sheets
- j. Transfer of Funds documentation
- k. Cash Count and Verification reports
- l. Receipts for Cash Sub-voucher
- m. Audit and quarterly verification reports

2. **Reporting:** Many actions need to be reported either to OFM or to ORA. The following reporting actions must take place:

- a. Discoveries of any shortages, losses, or thefts caused by mismanagement must be reported to the OFM Director within 15 days.
- b. All cashiers and alternate cashiers must read and sign every page of

this Guide in December of each year, the signed Guides must be submitted to OFM by December 31st of that year.

- c. Accountability Reports must be submitted to the Division of Accounting within 15 calendar days after the end of the month.
- d. Imprest Voucher Logs must include the Voucher Number, UFMS Invoice Number and associated accounting information. Imprest Voucher Logs must be submitted to the Division of Accounting by the 10th of the month following each month end.
- e. Annual Report for Cashiers are submitted to the Division of Accounting via the Executive Officer or Administrative Officer by December 31st of each year.
- f. Unannounced verifications conducted at least quarterly must be submitted to the Division of Accounting within 15 calendar days of the end of each quarter.
- g. Unannounced audits conducted at least once a year must be submitted to the Division of Accounting by December 31st of that year.
- h. The Division of Accounting will report monthly to the Executive Officer or their designee any instance of non-compliance with Imprest Fund transaction posting requirements.

6. Responsibilities.

A. Responsibilities of the Office of Regulatory Affairs Executive Officer or designee

- 1. Appoint Certifying Official(s)
- 2. Implement and monitor appropriate controls to assure that proper accounting and safeguarding of imprest funds are maintained
- 3. Report any incidents of shortages, losses, or thefts caused by mismanagement to the OFM Director.

B. Responsibilities of the Office of Regulatory Affairs Imprest Fund Cashier

- 1. Maintain responsibility for the full amount of the Imprest fund and for proper performance of duties in accordance with this Guide. If there are any shortages the cashier is personally liable and will immediately restore/recover any shortages.

2. Avoid intermingling funds advanced with personal or unofficial funds.
3. Report immediately any shortages, losses, or thefts of funds to his/her Administrative Officer and the Division of Accounting, OFM.
4. Read this Guide and sign all pages every December of each year to indicate that all Cashiers and Alternate Cashiers have read and understood its contents. Submit signed guide to OFM by December 31st of each year.
5. Imprest Voucher Logs, including both Voucher Number, UFMS Invoice Number, and associated accounting information, must be submitted to the Division of Accounting by the 10th of the month following each month end.

C. Responsibilities of the Office of Regulatory Affairs of Administrative Officer

1. The Administrative Officer will:
 - a. Recommend competent, conscientious employees to serve as cashiers/alternates.
 - b. Assure that each cashier/alternate has a copy of the Manual of Procedures and Instructions for Cashiers Operating Under 31 U.S.C. 3321 (formerly Executive Order 6166) issued by the Treasury Department.
 - c. Assure that each cashier/alternate has read and understood this Guide, including the Recommended Cashier Operating Procedures (Attachment B).
 - d. Submit the original, signed copy of this Guide and each page of Attachment B, bearing the principal cashier's or alternate's signature and date on each page, to Division of Accounting when initial cashier appointments are requested and again each year by December 31st.
 - e. Authorize, in writing, an unannounced verification of the cash, receipts, and checks of each fund, to be conducted by two disinterested parties at least once each calendar quarter. Imprest Fund Cash Count (Attachment H) should be sent to OFM by the end of each quarter. [NOTE: This must be a surprise cash count which is made at irregular intervals.] The Administrative Officer is not limited to conducting quarterly unannounced audits – they may be conducted at any time.
 - f. Authorize an unannounced annual audit of each fund to be

conducted by the end of each year and reported to OFM by December 31 on the FDA Imprest Fund Audit (Attachment F) form.

- g. Assure that the cashier completes the Annual Report for Cashiers (Attachment E) and submits it to OFM via their Administrative Officer by December 31 of each year.
 - h. Report any shortages, losses, thefts, or irregularities in the fund to the Division of Accounting, OFM, immediately.
 - i. Assure that any payment from the fund in excess of \$2,000 up to \$5,000 is approved by the Special Agent in Charge – Headquarter Operations Division (SAIC-HQ), or designee. Ensure any payments over \$5,000 are approved by the Assistant Commissioner, or designee, OCI and no Imprest fund payments exceed \$10,000.
 - j. Ensure that all cash payments, as required by internal operating procedures, are supported by either an original OF-1164, OCIF 303021, or other document signed by an official who is empowered to authorize the payment.
 - k. Establish Imprest hours and strictly enforce these hours, and the security of the fund. Keep emergency openings outside of the established hours to a minimum.
 - l. Ensure Interim Receipts over five (5) days are settled promptly.
 - m. Encourage and support the cashiers in questioning and researching any suspicious claims or receipts.
 - n. Ensure accurate and timely entry of reimbursement vouchers into UFMS.
2. The Administrative Officer will also assure the security of the fund by providing the following:
- a. A safe, or other suitable secured facility, exclusively controlled by the cashier (or alternate cashier in the cashier's absence). Monitoring and documenting that the safe combination is changed at least annually, and whenever cashiers/alternates are changed, or when an emergency has necessitated access to the funds by someone other than a cashier or alternate. Immediately upon the return of the cashier whose cash box had been accessed, a complete verification must be done before any other transactions are processed. The verification should be witnessed by the cashier, the individual who accessed the fund, and two disinterested parties. Any questions concerning the

appropriateness of safekeeping facilities should be directed to the Director, Division of Accounting, OFM.

- b. Separate cash boxes with different keys/combinations for each cashier/alternate.
- c. Secure maintenance of two separate, signed, sealed, dated envelopes: one containing the safe combination and the other containing duplicate cash box keys for use only in an emergency. The envelopes should be kept secure in a safe, or other suitable secured facility, exclusively controlled by the Administrative Officer.

D. Responsibilities of the Division of Accounting Accountant

1. The Division of Accounting Accountant will:

- a. Review Imprest Fund transactions by the 15th of each month for the previous month to ensure that reimbursement vouchers were entered in UFMS by month end.
- b. Report any instance of non-compliance with Imprest Fund transaction posting requirements to the Executive Officer or their designee on a monthly basis.
- c. Complete a quarterly reconciliation of the Imprest Voucher Log to UFMS to ensure that Imprest Fund transactions are recorded and paid.
- d. Retain copies of the OF-1129 Monthly Reconciliation Report, Annual Report for Cashiers, Imprest Fund Cash Count, and the Imprest Fund Audit received from Cashiers and Administrative Officers to oversee that required documentation are completed by Field offices.
- e. Ensure Imprest Fund statements are in accordance with the governing regulations.

7. Procedures.

A. Disbursing Cash: All Cashiers and Alternates

- 1. Verify that the payee and/or designee is an FDA employee by examining the FDA picture I.D. Before proceeding with payment, verify that the picture is of the person before you and that the I.D. has not expired.
- 2. If the person is collecting payment on behalf of another employee, an email authorizing collection must be provided. The email must include a photocopy of that employee's picture I.D. and a signed authorization from

that employee to collect the funds. The cashier must compare the signature on the authorization to collect cash with the signature on the photocopy of the picture I.D. to: (1) be sure they are the same; and, (2) be sure the employee's photocopied picture I.D. has not expired.

3. Exceptions to the two preceding paragraphs should almost never be made. If an exception is made, it must be approved on a case-by-case basis through email by one of the following:
 - a. Director, Office of Financial Management (OFM)
 - b. Deputy Chief Financial Officer
 - c. Director of Accounting
4. Assure that all claims for reimbursement are accompanied by either an OCIF 303021 or OF-1164 and that the original receipt(s) for the goods or services purchased are attached. The FDA official who initially approved the OCIF 303021 or OF-1164 must confirm that the goods or services purchased have been received by signing the OCIF 303021 or OF-1164.
5. Review all vouchers before payment to make sure that all necessary information and supporting documentation has been provided. Refer to Attachment B for the Recommended Cashier Operating Procedures. [NOTE: The voucher, invoice, or other documents provides proof of having paid out cash. The cashier must have the original voucher, invoice, or other documents to submit for replenishment.] Refer any suspicious claims to the Administrative Officer or higher echelon immediately with copies of the claim.
6. The Claimant will date and mark the amount to be paid in the block marked "cash payment receipt."
7. Ask the claimant, or person authorized by the claimant, to sign as receiving cash. Do not accept any vouchers that have already been signed as receiving cash.
8. Pay each voucher after verifying that the claimant has signed the voucher. Never give the voucher back to the claimant after he/she has received cash. If a claimant needs the voucher back for any reason, he/she must first return the cash.
9. Initial and mark "PAID" both the voucher and all receipts and/or Attachments. Assign a sub-voucher number and record in log.

B. Processing Interim Receipt Transactions

1. Cashiers will use a form OCI 303021 to advance cash to an authorized

employee for immediately anticipated expenses. Such advances may be made for small purchases governed by procurement and agency regulations, equipment repairs, postage costs, transportation costs, destruction of evidence, and samples. The cash advance must be authorized in writing by the employee's Branch level, or higher, supervisor on an OF-1164 or OCIF 303021. The OF-1164 or OCIF 303021 must state the amount of the advance and its purpose. The cashier should complete the OF-1164 or OCIF 303021 and have the person receiving cash sign the form and provide his/her office telephone number. A copy of the approved OF-1164 or OCIF 303021 must be attached to the Interim Receipt.

2. Interim Receipts should be for at least \$50.00 (Administrative Officer's determination).
3. Interim Receipts must be cleared within 5 days of the date of the advance except when used to advance funds to the alternate cashier. It is the cashier's responsibility to follow up and settle Interim Receipts. Interim Receipts are settled when the person receiving the advance submits a completed OF-1164 or OCIF 303021. The OF- 1164 or OCIF 303021 should be signed by the claimant and have all necessary supporting documentation attached. If someone other than claimant is conducting the transaction, this should be indicated and authorized on the OF-1164 or OCIF 303021. The claimant or person authorized to conduct the transaction should sign the OF-1164 or OCIF 303021 as receiving cash, and the cashier should then void the Interim Receipt(s) and present it to the claimant as proof that the transaction has been completed.

C. Balancing Cash at the Close of Business

1. Use an adding machine or Excel spreadsheet to add all the day's business transactions. List the amounts on the Daily Reconciliation Sheet (Attachment G) under "Roll Coins" and "Loose Money."
2. List unbatched vouchers (those vouchers not submitted to Treasury and not part of current day's business) under "Prior Business Not Submitted to Treasury."
3. List the amount of Reimbursement Vouchers awaiting payment from Treasury under "Vouchers Outstanding with Treasury."
4. List all Interim Receipts under "Interim Receipts."
5. List the total amount of cash under "Cash on Hand."
6. List the total amount of checks under "Checks on Hand."

7. Add the amounts entered on the first five lines of the Daily Reconciliation Sheet plus the amount entered under "Checks on Hand." Enter this amount under "Grand Total."
8. Attach the adding machine tape or Excel spreadsheet to the front of the Daily Reconciliation Sheet.

D. Treasury EFT

1. Verify that the EFT amount corresponds with the Reimbursement Voucher submitted.
 - a. If the amount is incorrect, contact the voucher auditor or clerk who prepared the schedule.
 - b. If the information is correct, enter the date received, date of EFT, amount of EFT and schedule numbers in the "Paid By" block on the file copy of the Reimbursement Voucher.
2. File a copy of the Reimbursement Voucher in the paid file.

E. Transfer of Funds

1. Count and verify any advances (all funds on hand in whatever form) made to the alternate cashier. The count should be conducted by both the incoming and outgoing cashiers in the presence of two disinterested witnesses who will then verify the count receipt.
2. Prepare the OF-1129.
3. The outgoing and incoming cashiers and the two disinterested persons must sign the OF-1129.
4. Have the Transfer of Funds initialed by the Administrative Officer.
5. The incoming cashier should submit one signed copy of the OF-1129 to the Division of Accounting, OFM and keep one copy for his/her file.

F. Money Orders

1. Money orders are utilized in some situations when requesting payments to be made from Imprest funds. This includes:
 - a. Reimbursements for expenses of alternate cashiers that are not in the same office as primary cashiers.

- b. Reimbursements to Puerto Rico Field office as this office does not have a primary or an alternate Imprest fund cashier.
 - c. Reimbursements between OCI offices for expenses incurred on their behalf.
 - d. Payments made to credit cards for undercover purchases by agents.
 - e. Sending funds to agents outside the office where the primary and alternate cashiers are located in order to make undercover purchases.
- 2. If money orders are needed and an OCIF 303021 is being used, the OCIF 303021 form will include the amount of money order.
 - 3. If money orders are needed and an OF-1164 is being used, money orders can't be advanced and have to be purchased first.

G. Reimbursement Vouchers

- 1. Assemble all Reimbursement Vouchers in the order of payment starting with the oldest.
- 2. Prepare the Reimbursement Voucher using OF-1129.
- 3. The Administrative Officer signs and date the Reimbursement Voucher.
- 4. Make a copy of the Reimbursement Voucher. File a copy of the Voucher (without Attachments) in the pending file until the reimbursement check is received.
- 5. Submit all receipts to the auditor designated to process Reimbursement Vouchers.
- 6. When the EFT is received, follow the instructions in Section 7.D, Treasury EFT.

H. Accountability Reports

- 1. Prepare the Accountability Report using OF-1129.
- 2. Sign the Accountability Report and have it initialed by the Administrative Officer.

3. Submit the signed Accountability Report to the Division of Accounting, OFM. Maintain a file copy.

8. Effective Date.

This guide was signed by Sahra I. Torres-Rivera, Director, Office of Financial Management (OFM), and is effective February 3, 2021.

9. Document History – SMG 2310.5, Policies for Imprest Fund Management

STATUS (I, R, C)	DATE APPROVED	LOCATION OF CHANGE HISTORY	CONTACT	APPROVING OFFICIAL
Initial	12/11/2017	N/a	OO/OFBA/ OFO/OFM	Sahra I. Torres-Rivera, Director, Office of Financial Management
Change	12/19/2017	Attachment B	OO/OFBA/ OFO/OFM	Sahra I. Torres-Rivera, Director, Office of Financial Management
Change	10/07/2019	Sect. 3 URLs	OO/OFBA/ OFO/OFM	Sahra I. Torres-Rivera, Director, Office of Financial Management
Revision	11/06/2020	N/a	OO/OFBA/ OFO/OFM	Sahra I. Torres-Rivera, Director, Office of Financial Management

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- A. **Appendix A – Memo Nominating New Imprest Fund Cashier**
- B. **Appendix B – Recommended Cashier Operating Procedures**
- C. **Appendix C – Form Official Form (OF)-1164, Claim for Reimbursement:**
<http://inside.fda.gov:9003/downloads/policyprocedures/sopsbyprogram/biologics/ucm016647.pdf>
- D. **Appendix D – Form Standard Form (OF)-1129, Reimbursement Voucher, Monthly Accountability Report, Transfer of Funds:** <https://www.gsa.gov/forms-library/cashier-reimbursement-voucher-andor-accountability-report>
- E. **Appendix E- Annual Report for Cashiers**
- F. **Appendix F- Food & Drug Administration Imprest Fund Audit**
- G. **Appendix G- Daily Reconciliation Sheet**
- H. **Appendix H- Report of Cash Count and Verification**

- I. Appendix I- Receipt for Cash Sub-voucher**
- J. Appendix J- FDA Report of Investigation (ROI)**
- K. Appendix K- Office of Criminal Investigation Form (OCIF) 303021, Sub-voucher for Confidential Expenditures**