

FDA STAFF MANUAL GUIDES, VOLUME III - GENERAL ADMINISTRATION

FINANCIAL MANAGEMENT - BUDGET

POLICIES FOR IMPREST FUND MANAGEMENT

Effective Date: 12/14/2017

Change: 12/19/2017

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1. PURPOSE.

To provide for 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://www.fiscal.treasury.gov/fsservices/gov/pmt/impFund/cashiers_manual.pdf)
- B. Treasury Financial Manual, Volume 1, Part 4A, Chapter 2000, Overall Disbursing Rules for all Federal Agencies
(<https://fmsq.treas.gov/tfm/vol1/a-13-04.pdf>)
- 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=pt31.2.208&rgn=div5](https://www.fda.gov/oc/foia/idx?SID=e54e70ee0c72534972499e3d008267fc&mc=true&node=pt31.2.208&rgn=div5))

- E. Federal Acquisition Regulations (FAR), Part 13, Simplified Acquisition Procedures, Subpart 13.1
(<https://www.acquisition.gov/browse/far/13?&searchTerms=FAR+part+13+simplified+acquisition+procedures>)
- 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://www.fiscal.treasury.gov/fsservices/gov/pmt/impFund/policy.pdf>)

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 commensurate with the amount of 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 and advance of funds checks. 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. OFM will establish appropriate controls to assure that proper accounting and safeguarding are maintained.
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. Imprest funds shall not in any case be used for travel advance or reimbursement. To protect the rights of the traveler, travel and transportation shall be authorized in advance through the E-gov Travel Services (ETS).

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 (Appendix 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 Appendix B. The original copy of this Guide with the original signature of the cashier on Appendix B must accompany the memorandum. A copy of this Guide with the cashier's signature on Appendix 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. 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. [NOTE: OFM may reduce or increase the amount of the imprest fund as needed. Normally the fund should be no more than the amount needed during a 4-to 6-week period.]

C. Imprest Fund Payments

The imprest fund is solely for providing funds for official purposes such as reimbursing employees for emergency purchases, investigative expenses including payments to confidential informants and other uses as authorized.

The Special Agent in Charge, Assistant Special Agent in Charge or Resident Special 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-HOD) or designee. The Director, Office of Criminal Investigations (OCI), must approve payments exceeding \$5,000. Payments may not exceed \$10,000 for a single transaction.

1. Payments for miscellaneous purchases will require an OF-1164, Claim for Reimbursement (Appendix 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 must confirm that the goods or services purchased have been received by signing the OF-1164.

2. Payments for confidential or undercover investigative expenditures can be advanced or reimbursed using Form OCIF 303021, OCI Subvoucher for Confidential Expenditures. Receipts are required for all expenses. A comment is required for all expenses that do not have a receipt.

D. Securing and Disbursing Cash

Cashiers will receive replenishment by EFT.

E. Advance of Funds

Funds may be advanced to an alternate cashier on a signed Claim for Reimbursement (Appendix C) 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.

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-1164.

F. Transfer of Funds

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

G. Replenishment and Liquidations

1. Cashiers should submit sub-vouchers with the OF-1129, Reimbursement Voucher (Appendix D). At a minimum, replenishment should be initiated monthly or when the fund is 50 percent depleted. Cashiers should maintain copies of all Reimbursement Vouchers.

2. Within five business day after the end of the month the cashier will submit an OF-1129, Accountability Report (Appendix E) 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.]

H. Verification of Funds

1. Cashiers must complete an Annual Report for Cashiers (Appendix F) 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 (Appendix J) must be submitted to the Division of Accounting by 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 (Appendix G) form by December 31 of that year.

I. 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.

6. RESPONSIBILITIES.

A. Responsibilities of 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 alternates have read and understood its contents. Submit signed guide to OFM by December 31st of each year.

B. Responsibilities 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 (Appendix B).
 - d. Submit the original, signed copy of this Guide and each page of Appendix 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 (Appendix J) 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 (Appendix G) form.
 - g. Assure that the cashier completes the Annual Report for Cashiers (Appendix F) 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-HOD) or designee. Ensure any payments over \$5,000 are approved by the Director, 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.
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). The safe combination must be 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.

7. PROCEDURES.

A. Disbursing Cash: All Cashiers and Alternates

1. Verify that the payee and/or designee is a 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, they must also present both 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 in writing 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. If the receipt(s) total more than \$15, make sure that the vendor or his agent has signed the receipt(s) as evidence of payment and has provided an itemized listing of the articles or nature of the services purchased. If the signature of the vendor and/or a list of the articles purchased were not obtained, the claimant should attach an OF-1164 (Appendix C) to the original receipt(s). The OF-1164 should indicate the name of the vendor and the articles or services purchased and be signed by the employee.
5. Review all vouchers before payment to make sure that all necessary information and supporting documentation has been provided. Refer to Appendix 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. 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 Claim for Reimbursement 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, 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 (Appendix C). 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 (Appendix H) 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 following the example in Appendix I.
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. Reimbursement Vouchers

1. Assemble all Reimbursement Vouchers in the order of payment starting with the oldest.
2. Prepare the Reimbursement Voucher following the example in Appendix D.

3. Sign the Reimbursement Voucher and have the Administrative Officer initial it.
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. Hand carry the original and 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.

G. Accountability Reports

1. Prepare the Accountability Report following the example in Appendix E.
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 December 14, 2017.

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

[Back to General Administration, Volume III \(2000 – 3999\)](#)

Staff Manual Guide 2310.5, Attachment A

Date:

From: John Jones
District Director, HFR-SW000

Subject: Imprest Cashier Assignments

To: Office of Financial Management, HFA-100

Through: Director, Division of Accounting,
Office of Financial Management, HFA-120

We request that the necessary procedures be implemented to revoke the imprest cashier authority for the following employees:

John Smith, Principal Cashier
John Doe, Alternate Cashier

Please implement the necessary procedures to designate the following employees as imprest cashiers:

Principal Cashier:

Mary Brown
Support Services Supervisor
Kansas City District Office, HFR-W000
Food and Drug Administration
1009 Cheery Street
Kansas City, Missouri 64106
Telephone: 000-0000 (FTS), 816-000-0000 (commercial)
Supervisor: Jane White
Dir., Admin. Mgmt. Br.

Alternate Cashier:

Sally Green
Mail and File Clerk
Kansas City District Office, HFR-W000
Food and Drug Administration
1009 Cheery Street
Kansas City, Missouri 64106
Telephone: 000-0000 (FTS)
816-000-0000 (commercial)
Supervisor: Jane White
Dir., Admin. Mgmt. Br.

Staff Manual Guide 2310.5, Attachment A

Mary Brown and Sally Green have reviewed Staff Manual Guide 2310.5 and the signed copies are attached. I appreciate your assistance in processing this request. Please contact me on FTS 000-0000 if you need any additional information.

Jane White
Director, Administrative Management Branch

Attachment(s)

Staff Manual Guide 2310.5, Attachment B - RECOMMENDED CASHIER OPERATING PROCEDURES

Before processing any claim, verify that the payee and/or designee is an FDA employee by following the procedures in Staff Manual Guide 2310.5, that apply to you.

1. EMERGENCY EMPLOYEE PAYMENTS

- a. Verify that the following information is provided on the Emergency Payment Request (EPR) form:
 1. signature of Administrative Officer authorizing the payment
 2. the EPR claim number; and,
 3. the name of the Headquarters Payroll Liaison employee providing approved information.
- b. Never make more than one emergency employee payment to the same person for checks that have not come in the mail. The first time an emergency payment is made for a check missing in the mail, encourage the employee to switch to Electronic Deposit and caution that repeat emergency payments will not be made.
- c. Only the claimant is authorized to present EPRs to the cashier for payment. Identification must be requested. The claimant must sign the EPR form in two blocks; one acknowledges the employee's obligation to repay the advance upon receipt of salary payment, and the other acknowledges receipt of the cash.
- d. EPRs are not subject to the \$750 maximum limitation imposed on all other cashier payments.
- e. A separate Reimbursement Voucher (SF-1129) must be prepared for emergency salary advances and submitted daily to the Fiscal Section for scheduling. A copy of the SF-1129 with a list of advances must be mailed to the Accounting Branch, (HFA-120), at the same time.

2. CLAIM FOR REIMBURSEMENT FOR EXPENDITURES ON OFFICIAL BUSINESS (SF-1164)

- a. Verify that the following information is provided on the SF-1164:
 1. accounting data;
 2. present duty station (if different from mailing address);
 3. purpose;

Staff Manual Guide 2310.5, Attachment B - RECOMMENDED CASHIER OPERATING PROCEDURES

4. points of departure and arrival, and mileage (refer to Staff Manual Guide, FDA 2341.1) if claim is for local travel; and,
 5. approval signature.
- b. The SF-1164 must be approved by an official who directed the employee to incur the expense or who otherwise has knowledge that the expenses were for official business and that any items purchased have been received.
 - c. Parking receipts must be attached with the exception of parking meters. No reimbursement is allowed for parking at the duty station. If receipts are unavailable, have the authorizing official authorize payment without receipt. State "meter" on the SF-1164 for meter parking.

3. HONORARIUMS (Never Payable to Government Employees)

- a. Is there a signed memo authorizing payment of honorarium stating person and amount to be paid attached? (Authorizing official should be the Center Executive Officer or Field Administrative Officer.)
- b. Is payee's social security number and mailing address provided?
- c. If payee is not a U.S. Citizen is this noted on SF-1164

4. MISCELLANEOUS PURCHASES

- a. All original receipt(s) for purchases should be attached to the SF-1164 or HHS-393. The FDA official who initially approved the HHS-393 or SF-1164 must confirm that the goods or services purchased have been received by the vendor or his agent as evidence of payment and should be accompanied by an itemized listing of the articles or nature of the services purchased. If the signature of the vendor and/or a list of the articles purchased cannot be obtained, the employee should attach an Interim Receipt (SF-1165) to the original receipt(s).

The SF-1165 should indicate the name of the vendor and the articles or services purchased and be signed by the employee.

- b. Training Nomination and Authorization Claims must have a form HHS-350 attached. Mileage (as established in Staff Manual Guide, FDA 2341.1) is allowed only for training courses conducted during duty hours.

**Staff Manual Guide 2310.5, Attachment B - RECOMMENDED CASHIER
OPERATING PROCEDURES**

- c. Registration claims must be accompanied by an Authorization to Attend Non-Government Sponsored Meetings (HHS-99). A receipt for registration must be attached and clearly marked "Paid."

NOTE: All documentation required for cash payments become sub-vouchers. The sub- vouchers are an accountable portion of the Imprest Fund. Each sub-voucher should be consecutively numbered in order of payment. At the beginning of each fiscal year the numbers will revert back to one (1). Immediately after payment, sub-vouchers and supporting documentation should be marked "paid." To guard against duplicate payments, copies of sub- vouchers and all supporting documentation should be kept to a minimum.

Staff Manual Guide 2310.5 Attachment F

ANNUAL REPORT FOR CASHIERS

An annual report is required as of November 30 (due December 31) each year describing oversight of imprest fund activities, shortages, and irregularities. More than one cashier may be covered in a report, but each cashier's operation must be discussed separately. The purpose of this report is to insure that proper monitoring of cashier activities are correctly resolved. As a minimum, the report must include the following:

1. A discussion as to how many cash verifications had been made during the year for each cashier.
2. A discussion which focuses on separation of duties involving cash handling and payments by the cashier versus review and validation of the cashier's reimbursement vouchers.
3. A discussion as to whether the cashier's funds are sufficient or excessive (see I TFM 4-3000, section 3035).
4. A list of every shortage or irregularity, source of funds used to restore shortages, cause of problems, and actions taken to prevent recurrence of problems.
5. A discussion concerning the adequacy of security and safekeeping facilities which covers the security of the area within which a cashier must conduct business, the adequacy of the safe or other container, and the adequacy of separation and protection of the cashier's funds versus alternate's or sub-cashier's funds.

**FOOD AND DRUG ADMINISTRATION
IMPREST FUND AUDIT**

Cashier's Name: _____

Location: _____

1. Are the facilities assigned to the cashier adequately protected from access by unauthorized persons and the general public?
2. State the types of safes and/or vaults used and indicate whether they are sufficiently fire and burglar-proof and afford protection of checks, cash, and valuable documents. **[NOTE: This information is maintained by the Security Unit, Division of Ethics and Program Integrity.]**

Are these safekeeping facilities used solely by the cashier?

3. List employees who have combinations to the safe and/or vault.

Name

Title

4. Does the cashier have any endorsed checks in the cash box that appear to have been altered in any manner?
5. Is there evidence of intermingling of collections or personal funds with cashier funds?
6. Has the cashier deposited any official funds in unauthorized bank accounts?
7. Does the cashier file contain a copy of the "Manual of Procedures and Instructions for Cashiers Operating Under 31 U.S.C. 3321" issued by the Department of Treasury, Financial Management Service (FMS)?
8. Are separate cash boxes provided for the cashier and alternate cashier, each of whom keep a key in his/her possession at all times?
9. Are separate sealed, dated, and signed envelopes containing the duplicate keys to the principal and alternate cash boxes held in the safe of the official in charge? Is

there a separate envelope that contains the combination to the safe? What is the latest date the combination to the cashier's safe was changed?

10. Is the combination of the safe changed when there is a change of cashiers? Is the combination changed at least annually?
11. Are the safe and cash box locked when the cashier is out of the office?
12. Is a signed interim receipt executed by alternate cashiers or sub-cashiers when funds are advanced?
13. Are sub-vouchers numbered in sequence beginning with No. 1 at the beginning of cash fiscal year?
14. Does the cashier process reimbursement vouchers (SF-1129):
Daily _____ Weekly _____ Bimonthly _____ Monthly _____
Does the cashier submit SF-1129a when there are no transactions during the month?
15. Before paying out, to what extent are sub-vouchers examined?
16. Are replenishment vouchers for reimbursement of checks submitted in a manner which permits a minimum of operational cash on hand?
17. Verify that cash payments are within the limits of the authorization of the cashier.
18. Examine receipts taken for cash payments and comment on the adequacy as to payment acknowledgment location, date, description of services, and amount paid.
19. Does the cashier obtain an interim receipt for cash advanced to employees for specific purchases? Are any of these receipts more than 5 days old? If so, list date, name, and amount on reverse of this page and note reason they are still outstanding.
20. How often does the cashier turn over the advance?
21. Do you consider the amount of the advance excessive?
22. What record does the cashier maintain for transactions?
23. Does Administrative Office have signed copies of Policies for Imprest Fund Cashiers and Alternates?

Audit Performed By:

Signature of Person Performing Audit Date

Administrative Officer Date

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Staff Manual Guide 2310.5, Attachment H

DAILY RECONCILIATION SHEET

DATE: _____

CURRENT DAY'S BUSINESS _____

PRIOR BUSINESS NOT SUBMITTED TO TREASURY _____

VOUCHERS OUTSTANDING WITH TREASURY _____

INTERIM RECEIPTS _____

CASH ON HAND _____

ROLL COINS

QUARTERS _____

DIMES _____

NICKELS _____

PENNIES _____

LOOSE MONEY

20'S _____

10'S _____

5'S _____

1'S _____

QUARTERS _____

DIMES _____

NICKELS _____

PENNIES _____

CHECKS ON HAND _____

GRAND TOTAL _____

Staff Manual Guide 2310.5 – Attachment J

REPORT OF CASH COUNT AND VERIFICATION

Report date _____

Administrative Officers (or recommending officials) _____

Principal's Name _____

Alternate's Name _____

Cashier's Location _____

NOTE: FIGURES IN COL. B AND COL. C MUST EQUAL COL. A

PORTION IN THE POSSESSION OF:

(Col. A) (Col. B) (Col. C)

TOTAL Principal Alternate

1. Total amount of fund

2. Accounted for as follows:

(a) Amount of currency on hand

(b) Uncashed checks on hand
(NOTE: List date and

amount of each check
under item 5)

(c) Amount of replenishment
vouchers submitted to
Treasury but checks not
received

(d) Amount of unscheduled
sub-vouchers and paid
items not yet scheduled
for replenishment

(e) Total amount of interim
receipts (Do not include
the Alternates here.)
For each interim receipt,
complete list under item 6)

(f) Amount of any shortages
reported and not restored
(Explain under item 8)

Alternates interim for _____

3. Total

4. Differences (if any)

5. List below EACH uncashed check (date and amount) reported under item 2(b).

6. For each interim receipt reported under item 2(e), list date, name, purpose and amount.

For Principal:

For Alternate:

7. Total interim receipts listed in item 6. _____
(Must agree with total of item 2(e) Col. A)

8. Explain any shortage listed under item 2(f).

CASHIER CERTIFICATION:

I certify that all items above for which I am accountable were returned to me.

Principal Signature

Alternate Signature

CASH COUNTER'S CERTIFICATION:

Cash has been counted and documents evidencing cash paid have been examined and, unless otherwise noted, have been found to be in agreement with the total amount of the fund available to the cashier.

Signature Primary Counter

Telephone Number

Date

Signature Verification Counter

Telephone Number

Date

I _____, authorized this unannounced cash count and verification of the
(Administrative Officer)
imprest fund for quarter ending _____.

Date authorized _____

Distribution:

Original: HFA-120, Room 11-88

Copy: District Administrative Office

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Previous Editions Obsolete