

National Archives and Records Administration

Transmittal Memo

DATE: August 4, 1992

TO: Office Heads, Staff Directors, NP, NG
Directors, Federal Records Centers
Directors, Regional Archives
Directors, Presidential Libraries

SUBJECT: Interim Guidance 92-207, Imprest Fund Procedures

Attached are procedures for establishing and operating a NARA imprest fund, including documentation requirements for obtaining travel and cash advances and reimbursements from an imprest fund. Please ensure that individuals in your office who have responsibility for preparing and authorizing imprest fund transactions have a copy of these procedures. The Budget and finance Division (NAB) will distribute copies of this guidance to each imprest fund cashier.

This interim guidance will be incorporated into the Administrative Procedures Manual, Admin. 201, ch. 5, Budget, in the next few months. Questions should be directed to Guy Campanella or Monica Brewbaker on 202-501-6080.

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National Archives and Records Administration

Interim Guidance 92-207

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SECTION 1.GENERAL

1. Authorities and references.

- a. Department of the Treasury Manual of Procedures and Instructions for Cashiers, July 1985.
- b. Department of the Treasury, Treasury Financial Manual (TFM). I TFM 4-3000 and I TFM 4-4000 contain regulations related to imprest fund cashiers. I TFM 6-8000 relates to cash management and the requirements that unannounced verification of balances in imprest funds must be conducted quarterly and that every 6 months cashiers will ensure that funds are commensurate with needs and meet the requirements in I TFM 4-3000.
- c. General Accounting Office (GAO) Manual for Guidance of Federal Agencies, Title 7, ch. 6, sec. 6.8, provides for verification and audits of imprest funds, and ch. 8 contains provisions for preparing reports on irregularities.
- d. The Federal Acquisition Regulations (FAR) 13.401-405 states the procedures for making small purchases of supplies and nonpersonal services by using imprest funds.

2. Purpose. This part provides guidance to:

- a. units that have imprest funds,
- b. imprest fund cashiers, and
- c. approving officials (see par. 3c).

3. Definitions. As used in this part, the following definitions apply.

- a. **Accountable officer.** Imprest fund cashiers; Government officials who, on behalf of the United States, receive and maintain public funds and are personally liable for the physical safekeeping of the funds for which they are accountable.
- b. **Alternate to cashier or subcashier.** An employee who has been designated in the same manner as a cashier or subcashier but who functions in such capacity only during the absence of the cashier or subcashier, unless the volume of transactions requires both principal and alternate to act simultaneously (see sec. 8).
- c. **Approving officials.** Officials who are designated to approve individual payments from an imprest fund by signing block 8 of Standard Form (SF) 1164, Claim for Reimbursement for Expenditures on Official Business. In accordance with Admin. 201, ch. 7, subpar. 4c(3), the following officials have been designated:
 - i. Washington, DC, area. Office heads; deputy office heads; division directors, except in the Office of the National Archives (NN); staff chiefs reporting to the Archivist (NXE, NXI, and NXL); and the following officials in NN: the staff chiefs of the Administrative Staff (NN-B) and the

Computer Support Staff (NN-C), and the central office administrative officer (stationed in NN-B).

- ii. Field. Records center directors and assistant directors, regional archives directors and assistant directors, and Presidential library directors and assistant directors.
- d. **Cashier.** A NARA employee who, having been recommended by the Office head and NA, and approved as a cashier by the Treasury Department, is authorized to perform limited cash disbursing functions or other cash operations. There are three types of cashiers: class A, B or D (see subpars. e, f, and g). As used in this definition, the word cashier refers to the principal cashier of an imprest fund.
- e. **Class A cashier.** A cashier who receives an advance from an agency appropriation for an imprest fund, is personally accountable for the advance, and has not been authorized to advance an imprest fund to another cashier, except an alternate.
- f. **Class B cashier.** A cashier who receives an advance from an agency appropriation and is authorized to advance funds to his/her alternate cashier and to one or more designated subcashiers. The class B cashier is personally accountable for the entire amount of the advance received.
- g. **Class D cashier.** A cashier who receives an advance from an agency appropriation solely for change-making purposes. The cashier is authorized to advance funds to his/her alternate cashier and to one or more designated subcashiers for change-making purposes. The class D cashier is personally accountable for the entire amount of the advance received.
- h. **Imprest fund.** A fixed cash or petty cash fund in the form of currency, coin, or a negotiable instrument (e.g., Treasury replenishment check) charged against a Government appropriation account and advanced to a duly authorized cashier. The 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.
- i. **Subcashier.** An employee who has been designated in writing by the Office head to receive an imprest fund from a class B or D cashier, is under the supervision of the head of the same unit as the cashier from whom the advance is received, is accountable to such cashier for the 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 also apply to subcashiers.
- j. **Subvoucher.** Documentation for each imprest fund payment which is attached to an SF 1129, Cashier Reimbursement Voucher and/or Accountability Report, when the SF 1129 is used for the purpose of replenishment. Subvouchers used by NARA are SF's 1164.
- k. **Voucher.** An SF 1129 showing financial transactions completed by a cashier. A cashier is said "to voucher" when he/she submits an SF 1129 to replenish the imprest fund.

4. Responsibilities.

- a. **N.** N has delegated to the Assistant Archivist for Management and Administration (NA) the authority to recommend appointment of cashiers and to establish and change imprest fund levels.
 - b. **NA.** NA recommends the appointment of cashiers to the Department of the Treasury and authorizes the establishment of imprest funds and any increase or decrease in imprest fund levels.
 - c. **Budget and Finance Division (NAB).** NAB oversees the establishment of imprest fund policy and recommends to NA the establishment of, and any increase or decrease to, imprest funds. NAB has the authority to approve emergency one-time exceptions for single transactions exceeding \$150. NAB determines the appropriateness of imprest fund transactions when there is a question.
 - d. **Finance Branch (NABF).** NABF develops NARA imprest fund policy and procedures and maintains a list of cashiers. At least annually, NABF reviews outstanding imprest fund balances to make sure there is a continuing need for each fund and that imprest fund balances do not have excess cash and recommends to NAB increases or decreases in fund levels. NABF reviews imprest fund payments for all cashiers, and recommends to NAB recovery of questionable payments. NABF performs unannounced quarterly audits for Washington, DC, area imprest funds.
 - e. **Inspector General (NG).** NG performs any necessary audits as required by the Department of the Treasury.
 - f. **Office heads.** Office heads are responsible for requesting establishment of imprest funds within their Office and appointment of the principal and alternate cashiers and for appointing subcashiers.
 - g. **Directors of Presidential libraries, regional archives, and Federal records centers.** Directors are responsible for ensuring that quarterly cash counts are conducted in accordance with par. 88. They are also responsible for obtaining the proper equipment for the physical security of imprest funds (see par. 86).
 - h. **Approving officials.** Approving officials are responsible and personally liable for ensuring that individual payments are proper, valid charges to the appropriate account.
 - i. **GSA Office of Finance (6BCE).** 6BCE provides accounting services for imprest fund payments and requests that the Department of the Treasury appoint and reimburse cashiers based on NA's recommendation.
 - j. **Department of the Treasury.** The Treasury Department approves the appointment of cashiers and reimburses cashiers.
 - k. **Cashiers.** Cashiers are responsible for following the procedures in this guidance and the Department of the Treasury Manual of Procedures and Instructions for Cashiers.
- 5. Signature cards.**
- a. A current GSA Form 19, Designation of Authorized Representative (see app. A), must be on file in the imprest fund cashier's office for any official who has the

authority to approve requests for reimbursement from that imprest fund. The GSA Form 19 must specify whether the official can approve SF's 1164 and/or travel advances. A GSA Form 19 on file at one imprest fund does not authorize payment from another. The cashier at each location must be provided with an original signed form.

- b. In the Washington, DC, area, the originating office sends the original and yellow copy of the GSA Form 19 to NABF and retains the green copy. NABF forwards the original copy to the imprest fund cashier and retains the yellow copy. In the field, the originating office forwards the original copy of the GSA Form 19 to the imprest fund cashier, sends the yellow copy to the director of the field unit and retains the green copy.
 - c. GSA Forms 19 are updated annually on NAB's call, and whenever the approving official changes.
- 6. Use of GSA imprest funds.**
- a. NARA units in locations without a NARA imprest fund obtain reimbursements from GSA imprest funds, following the procedures required by the cashier at that location.
 - b. NARA employees whose imprest fund does not have sufficient money to provide travel advances may obtain advances from the GSA imprest fund. A GSA Form 19 must be on file with the GSA imprest fund cashier.
 - c. NARA employees in locations without a NARA imprest fund follow the guidance in this manual regarding requirements for receipts, local travel, and unallowable reimbursements. In instances of conflicting policies (GSA vs. NARA), follow GSA guidelines and notify NABF of the conflict.
7. thru 10. Reserved.

SECTION 2. ESTABLISHING, CHANGING, AND LIQUIDATING AN IMPREST FUND

11. General policy.

- a. The initial and all subsequent imprest fund advances are made from direct operating funds.
- b. Sound cash management requires that cashiers not keep excess cash in an imprest fund. Cash should be limited to one month's need.
- c. Generally, a fund balance should be turned over at least once a month. For example, for an imprest fund of \$500, replenishment vouchers totaling \$500 should be submitted on an average of once a month.
- d. NABF will perform a review of each imprest fund at least annually to ensure that there is a continuing need for the fund and that the fund is being managed in accordance with the policies and procedures in this guidance. As part of the review, NABF performs a cash turnover review based on the monthly accountability reports to evaluate the appropriate level of an imprest fund.

12. Establishing an imprest fund.

- a. **Requesting establishment.** The unit in which the imprest fund will be located (or a higher level official) submits a request to establish an imprest fund to NA through the office head and NAB. The request includes the proposed amount of the fund; the purpose; the names and duty station of the proposed cashier and alternate; and the proposed cashier's hours of operation. A sample format for the request is provided in app. B. See sec. 3 for requirements for appointing a cashier.
- b. **NAB action.** NAB reviews the request to verify the need for the imprest fund. If appropriate, NAB recommends the establishment of the imprest fund to NA. After NA approves the request, NAB informs 6BCE to take the necessary steps with the Department of the Treasury to establish the imprest fund.
- c. **Starting operation.** Treasury approval and issuance of the first check for operation of the new imprest fund generally takes 3 to 4 weeks after NA approval. The following steps must be accomplished before the new imprest fund may start operating:
 - i. The official who requests to establish an imprest fund must announce the cashier's hours of operation to all offices that may use the fund.
 - ii. Approving officials must submit completed GSA Forms 19 (see par. 5).

13. Increasing the amount of an imprest fund.

- a. The official responsible for the imprest fund submits a memo to NA through the Office head and NAB requesting an increase in the dollar amount of the fund. The memo follows the format shown in app. C.
- b. To verify that the requested level will meet the office's operating needs, NABF reviews the cash turnover of the fund based on the monthly accountability reports (see par.68). NAB uses the results of the review in its recommendation to NA on increasing the fund. If NA approves the fund increase, NAB informs 6BCE to take the necessary steps with the Department of the Treasury to increase the imprest fund.
- c. When the increase is received, the cashier submits an accountability report (see par. 69).

14. Reducing or liquidating an imprest fund.

- a. If NABF's annual review (see subpar. 11d) shows that excessive cash is being kept or that a fund is no longer needed, NAB notifies NA, who informs the appropriate Office head. The unit must then have the fund reduced to the level that meets operating needs or have the fund liquidated.
- b. To liquidate or reduce an imprest fund, the cashier forwards a memo, via the appropriate Office head, to NAB. The cashier submits with the memo an uncashed replenishment check or money order equal to the amount being reduced or the balance of the fund if the fund is being liquidated.
- c. NAB reviews the documents submitted and forwards them to the 6BCE. 6BCE prepares a Standard Form 211, Request for Change or Establishment of Imprest Fund, and submits it and the returned money to the Treasury Financial Center that issued the original advance. When a fund is reduced or liquidated, the cashier's liability continues until the Treasury Disbursing Officer approves the SF 211.

- d. The cashier must submit an accountability report when the level of the fund changes (see par. 69).

15. thru 20. Reserved.

SECTION 3. APPOINTING OR CHANGING CASHIERS AND SUBCASHIERS

21. General policy.

- a. The sensitive nature of the cashier position is a primary consideration in the recruitment, screening, and selection of cashiers, alternate cashiers, and subcashiers.
- b. The number of cashiers must be kept to the smallest number possible for an economical and efficient operation.
- c. A principal cashier must have an alternate cashier; more than one alternate and subcashier are permitted.
- d. A cashier or subcashier of one class may not serve as an alternate to a principal cashier of another class. An individual also may not serve as an alternate or subcashier to more than one principal.
- e. The provisions of this guidance that apply to cashiers and subcashiers also apply to their alternates.

22. Cashier responsibilities.

- a. A cashier is personally liable (legally responsible) for all Government money coming into her/his possession and is obliged to faithfully perform all duties. This liability continues from the time the funds are received until a proper and acceptable accounting thereof is made either to the officer who advanced the funds or to another officer directed to receive such an accounting.
- b. Official funds in the possession of a cashier shall be kept safe and separate from all other funds. Personal money must not be commingled with money from Government funds.
- c. A cashier shall respond to official orders to transfer or pay out funds faithfully and promptly,
- d. A cashier may not even for a short period of time:
 - i. Loan official funds;
 - ii. Use funds for the cashier's own purpose;
 - iii. Deposit public money in financial institutions, except where authorized to do so; or
 - iv. Exchange money with other funds, personal or otherwise, unless ordered to do so.
- e. A cashier must establish and maintain an adequate financial control system to ensure the integrity of the fund and its proper use.
- f. Because a cashier bears personal responsibility for money entrusted to him/her, he/she must make good on any shortages resulting from negligence. Any overages, however, must be deposited in the U.S. Treasury miscellaneous receipts account (see subpar. 88g).

- g. A cashier is responsible for the physical security of imprest funds as outlined in pars. 86 and 87.
- 23. Establishing a cashier.** The Office head nominates a cashier, as the principal, and an alternate as part of the request to establish an imprest fund (see par. 12). When therequest is approved by NA, GSA Forms 19 are completed for the cashier and alternate cashier and submitted to NAB. The cashier and alternate are given copies of this guidance and,if requested, the Treasury Manual of Procedures for Cashiers.
- 24. Changes in cashiers.**
- a. The procedures in this paragraph are followed when:
 - i. A cashier or alternate is replaced;
 - ii. One class of cashier for an imprest fund is redesignated as another class; and
 - iii. A principal cashier or alternate is changed to a subcashier.
 - b. The unit requesting the change forwards the request with complete justification to NAB through office channels.NAB obtains NA's approval and forwards the request to 6BCE for processing. A change is usually effective two weeks after NA's approval; however, changes from cashier to subcashier may take up to four weeks because the existing cashier designation must be revoked before the subcashier designation is made.
 - c. A new cashier or alternate must complete a GSA Form 19 and forward it to NAB.
- 25. Establishing or changing a subcashier.**
- a. The Office head appoints a subcashier by sending a memo to the principal cashier of the imprest fund, with copies to the designated subcashier and NAB. The memo contains the information specified in app. D. The subcashier signs an acknowledgment of responsibility (see app. E) which is prepared and maintained by the principal cashier. The subcashier does not need to complete a GSA Form 19.
 - b. Changes in designation are accomplished in the same way.

26. thru 30. Reserved.

SECTION 4. GENERAL EXPENSES PAYABLE FROM AN IMPREST FUN

31. Small purchases.

- a. Small purchases up to \$150 made in accordance with Admin. 201, ch. 7, par. 191 may be reimbursed using an SF 1164. A receipt for the purchase must be attached to the SF 1164. Cash advances may be issued for purchases in accordance with par. 41.
 - b. Invoices for less than \$1 may be paid from the imprest fund because 6BCE will not issue a check for such an amount.
- 32. Local travel expenses.** Local travel expenses (taxi fares, mileage for use of privately owned vehicles, parking fees, tolls, and local transit fares) may be reimbursed in accordance with Admin. 201, ch. 6, part 2. Reimbursement is claimed using a SF 1164.

See par. 47 for required elements of the SF 1164 and apps. F and G for sample SF's 1164. Cash advances are not issued for local travel.

33. Tuition or registration fees.

- a. Tuition and registration fees paid by an employee maybe reimbursed from the imprest fund only when the official who approved the training determines that the employee's situation is a hardship case.
- b. A copy of the approved training authorization (SF182) and a copy of a canceled check, bank statement, or paid receipt as proof of payment must accompany the SF 1164. The SF 1164 and the SF 182 must contain the statement "Reimbursement from imprest fund, not by Government check."

34. Refreshments.

- a. Refreshments for a Trust Fund activity may be reimbursed when the SF 1164 is accompanied by a copy of the memo approving expenditure of representational funds. See TRUST TUND 1801, ch. 2, par. 140.
- b. Coffee, donuts, and other refreshments may be paid from operating expenses only when they are for an awards ceremony to which all employees (from the office giving the award) are invited. See NARA Notice 89-204.

35. Unallowable reimbursements.

- a. Transportation expenses for use of a privately-owned vehicle from residence to official worksite are not allowed. Emergencies and response calls to alarms, may not be reimbursed.
- b. Imprest funds may not be used to pay expenses that should be reimbursed under travel authorization and vouchering procedures. Such expenses include:
 - i. Local travel exceeding 10 hours or purchase of lodging or common carrier transportation tickets in connection with local travel, due to unforeseen circumstances;
 - ii. Picking up a traveler at the airport (expense to the traveler); and
 - iii. Any expense incurred while on official temporary duty travel, such as common carrier transportation tickets, meals, lodging, tips, laundry, parking, taxis, and privately owned vehicle mileage, etc.
- c. Tips of more than 15 percent (rounded to the next nickel) are not reimbursed except when a taxi fare is less than \$1, in which case a tip of 15 cents may be reimbursed.
- d. Imprest funds may not be used to pay expenses related to injuries on the job that are reimbursable under the Department of Labor program for Workmen's Compensation.
- e. Payments properly chargeable to operating expenses may not be paid from Trust or Gift Funds and vice versa.
- f. Gifts for employee awards may not be paid from an imprest fund, unless the awards program has been approved by NA.
- g. Payroll disbursements may not be made for any reason. Failure to receive a paycheck is not a reason to advance funds from imprest funds.

- h. Seasonal decorations may not be purchased from imprest funds for use in office space. Seasonal decorations may only be purchased to decorate an area, such as a lobby, that visitors pass through when they are conducting official business directly related to the agency's mission. Such expenditures must be approved by NA in the Washington D.C. area, or by directors in the field.
- i. Prepayments for services or supplies may not be made with imprest funds.

36. thru 40. Reserved.

SECTION 5. CASH ADVANCES

41. Interim cash advances.

- a. A cash advance may be made from the imprest fund to an employee to make a purchase when:
 - i. the purchase meets the requirements of ADMIN.201, ch. 7, par. 191 for small purchases under \$150;
 - ii. the expense exceeds \$10 and the purchase will be made within one workday after the advance is received;
 - iii. the cashier has adequate funds on hand; and
 - iv. the request for an interim cash advance has been made in writing by an appropriate individual with a GSA Form 19 on file. The request may be made via memo or a SF 1164 signed by the approving official. The request must give a description and approximate cost of the item(s) to be purchased.
- b. The cashier issues an interim cash advance using SF 1165, Receipt for Cash - Subvoucher (see app. H). The receipt is evidence of the recipient's temporary obligation to the imprest fund. The cashier fills in the recipient's name and the dollar amount advanced. The recipient signs the interim receipt stub on the SF 1165. The cashier retains the interim receipt stub and gives the recipient the SF 1165 to complete. The cashier reminds the recipient that the cash advance is to be used within one workday.
- c. The cashier maintains an informal log of cash advances made, as shown in app. I.
- d. Within 5 workdays after the advance was made, the recipient returns to the cashier any unused cash, the completed SF 1164 with the receipt attached, and the completed SF 1165. The cashier clears the advance by stamping the interim receipt stub "Void" and returns it to the employee. The completed SF 1165 is attached to the SF 1164, and the SF 1164 is annotated to show that it clears the advance. The voucher number assigned to the SF 1164 is entered in the cash advance log.

42. Travel advances (Washington, DC area).

- a. When authorized by an approved GSA Form 87, Official TDY Travel Authorization, a cash advance may be obtained from the National Archives Building cashier (NAJC) in the form of traveler's checks.

- b. To ensure that sufficient traveler's checks are available, the cashier must be called at least three days before traveler's checks are to be issued when the travel advance for an individual will exceed \$1,000 or the advance for a group traveling together will exceed \$5,000.

43. Travel advances (field).

- a. When authorized by an approved GSA Form 87, a cash advance may be obtained from field imprest funds, although U.S. Treasury checks are the preferred method of advancing funds. Normally, the maximum amount that may be advanced from the imprest fund is \$150. In an emergency, up to \$500 may be advanced with prior NAB approval. Offices with insufficient funds may use a GSA imprest fund providing a GSA Form 19 is onfile with the GSA imprest fund cashier.
- b. An employee presents the carbonized copy number 3 of the GSA Form 87, and an original and one copy of the SF 1038, Advance of Funds Application and Account, to the imprest fund cashier. The SF 1038 must be approved by the field director (except foreign travel, relocations and travel on Washington funds); NAB (travel on Washington funds); NA (travel to Canada and relocations); or N (other foreign travel).
- c. The cashier includes a copy of the SF 1038 as a subvoucher when submitting the SF 1129 for reimbursement.

44. and 45. Reserved.

SECTION 6. PROCESSING SF 1164 REIMBURSEMENT CLAIMS

46. General.

- a. A properly completed SF 1164 is required for all payments except for interim cash advances and travel advances. More than one expense may be claimed on an SF 1164.
- b. Reimbursement claims should be presented within 30 calendar days of the expenditure. Claims for expenses incurred in the fiscal year must be presented by the fiscal year cutoff date announced each year by NAB.
- c. A single reimbursement claim normally may not exceed \$150. In an emergency, NAB may authorize a payment of up to \$500.
- d. When a unit is aware that numerous requests for payments from one imprest fund will total more than \$150, it must notify the cashier by phone to ensure availability of funds.

47. Content of properly completed SF 1164. When the SF 1164 is presented for payment, entries 1, 4, 6, 7, 8, and 10 and the accounting classification block must have been completed. In the area for entries 6(c) and 6(d), the claimant provides a brief explanation of each expense (see apps. F and J) and, for all-day local travel, the required cost comparison statement (see app. G). In entry 8, the name of the approving official should be typed below the signature.

48. Receipt requirements.

- a. **General.** An original and one copy of each receipt must be attached to the SF 1164 when the form is presented for payment. If receipts are not available, a statement explaining why must be included on the SF 1164.
- b. **Purchases.** The required receipt is an original bill, a sales slip or cash register ticket, or an equivalent receipt form that itemizes supplies or services purchased and their amounts.
- c. **Taxi fares.** An original receipt is required whenever the fare for a single trip exceeds \$25.
- d. **Parking fees.** An original receipt is required.
- e. **Training, conferences, and seminars.** An original receipt or copy of a canceled check is required. If the bank does not return canceled checks, an electrostatic copy of the original check may be provided with the following signed statement: "This submission is my original and only request for reimbursement. This electrostat is submitted in place of my original canceled check, which is unobtainable."

49. Procedure for making payments.

- a. Ensure that the SF 1164 is completely filled out (see par. 47) and that the original is signed by the claimant and the approving official. The claimant must present an original and one copy of the SF 1164.
- b. Check the employee's identification card (NA Form 6000) to verify that the employee is the claimant. (See also par. 51.)
- c. Compare the signature of the approving official on the SF 1164 against the GSA Form 19 on file. The GSA Form 19 must authorize the official to approve the type of expense being claimed (e.g., SF's 1164 and/or travel advances).
- d. Briefly review the nature of the expenditure to determine if it is appropriate. See par. 52 for doubtful transactions and par. 35 for unallowable reimbursements.
- e. Verify calculations for local mileage rates and tips for taxi fares are correct. If the SF 1164 claims several amounts, add them to ensure that the total is correct.
- f. Verify that receipts (see par. 48) and other required documentation (see subpars. 33b and 34a) are attached or that an explanation for their absence is included on the SF 1164.
- g. Review the accounting data in the accounting classification block to ensure the coding is complete and the function code matches the type of expense being claimed (training, travel, etc.). Consult the National Electronic and Accounting Reports (NEAR) Operating Expense (OE)/GRANT 401 and the NEAR Trust Fund (TRUST FUND)/GIFT 402 for proper coding. [These directives are no longer in effect. See the National Electronic Accounting and Reporting (NEAR) System Accounting Classification Codes.] When there is more than one expense on the SF 1164, separate entries (coding and dollar amount) are provided for each expense (see app. J).
- h. Make payment after the employee signs the SF 1164. If the voucher is already signed, check the signature on the SF 1164 against the employee's identification card.

50. Closing out the SF 1164 after payment.

- a. Mark the original copy of the SF 1164 with the word "paid".
- b. Number each paid SF 1164 consecutively in block 2 of the form, beginning with 0001 at the beginning of each fiscal year. If the cashier handles a large number of disbursements or if there is one or more subcashiers for the imprest fund, keep a single log of the voucher numbers assigned (see app.K).
- c. Retain the paid SF's 1164 in a file for easy access when ready to replenish the imprest fund.

51. Payment to individual other than claimant. Payment is made directly to the claimant. An exception to this requirement may be made for claimants whose duty station is not in the same building as the imprest fund cashier. When a claimant from an off-site location is unable to personally obtain reimbursement from the cashier, he/she must provide a written statement to authorize the cashier to provide payment to a named individual.

52. Doubtful transactions.

- a. If the cashier questions whether a reimbursement is allowed under these procedures, he/she contacts NABF by phone and asks for an opinion regarding the appropriateness of the reimbursement. The cashier then annotates the SF 1164 with the name of the individual contacted in NABF and all pertinent information.
- b. If an official in NABF is unavailable, the cashier is authorized to require the approving official to furnish written acceptance of responsibility for the transaction. The cashier may then refer the matter to the approving official if the transaction is later disallowed. Attach a copy of the written acceptance of responsibility to the SF 1164.

53. Recovery of improper payments.

- a. An improper payment may be discovered during NAB's annual review or when a replenishment voucher is submitted to NAB or 6BCE. At the direction of NAB, the cashier will attempt to recover funds paid out for improper payments. The person who received the payment is contacted by the cashier to reimburse the fund.
- b. If the cashier is unable to recover the funds from that individual, the approving official must repay the funds. The amount of the improper payment will be deducted by 6BCE from the cashier's next reimbursement.

54. thru 60. Reserved.

SECTION 7. REPLENISHMENT AND ACCOUNTABILITY REPORTS

61. Principal cashier responsibility. The principal cashier prepares Standard Form 1129, Cashier Reimbursement Voucher And/Or Accountability Report, each month for two purposes: to request reimbursement for payments made from the imprest fund to restore the imprest fund to its established level (called replenishment) and to account for the fund.

62. Subcashier responsibility. Each subcashier to a Class B cashier must submit his/her reimbursement claims (SF 1164 or SF 87 with documentation) to the principal cashier at least once a month. If the subcashier has no transactions during the month, he/she provides to the cashier a signed statement showing cash accountability as of the last day of the month.

63. Preparing the reimbursement voucher.

- a. App. L contains a sample SF 1129 used as a reimbursement voucher and instructions for completing the entries on the form. Prepare an original and two copies of the form.
- b. The original SF's 1164 (reimbursement claims), SF's 1165 (cash advances for purchases), and SF's 1038 (travel advances), with the original documentation (e.g., sales slips, receipts) attached, that have been paid since the last reimbursement voucher are the subvouchers to the SF 1129. SF's 1165 may not be submitted for reimbursement until the advance has been closed out (see par. 41d). Using a calculator that produces a paper tape, total the subvouchers. Staple the tape to the subvouchers.
- c. Prepare a GSA Form 3081, Imprest Fund Register, with one copy. Itemize each expenditure by subvoucher number, listing the original payee, a brief description of the item, the accounting code, and the amount. App. M contains a sample completed GSA Form 3081.
- d. Assign an ACT number to the SF 1129 and attach the Subvouchers and the GSA Form 3081 to the SF 1129.

64. Routing of reimbursement voucher.

- a. In the Washington, DC, area, cashiers forward the original SF 1129, the subvouchers and adding machine tape, and the GSA Form 3081 to NABF for approval. After approval, NABF sends the reimbursement voucher to 6BCE for payment.
- b. In the field, the director approves the SF 1129 and the administrative officer sends the reimbursement voucher to 6BCE for payment.
- c. The cashier keeps the second copy of the SF 1129 with a copy of each subvoucher and the copy of the GSA Form 3081.

65. Frequency of replenishment. A reimbursement voucher may be submitted as often as needed to maintain funds at the authorized level, but at least one SF 1129 reimbursement voucher must be submitted during any month when there were transactions. Subpar. 69a provides instructions for using the reimbursement voucher also as the monthly accountability report when there is only one replenishment during the month.

66. Year-end replenishment. Imprest fund cashiers must prepare two SF 1129 reimbursement vouchers for September. The first reimbursement voucher covers the period September 1 through mid-September. The second reimbursement voucher covers the remaining period, mid-September through September 30. The exact dates of coverage

and the date the SF's 1129 are due to 6BCE are provided in an annual memorandum from NAB covering year-end closing.

67. Cashing replenishment checks.

- a. Replenishment checks need not be cashed immediately if sufficient funds are available.
- b. Any fees charged for cashing a Treasury replenishment check are reimbursable to the cashier. However, the cashier must make every effort to cash an official check without paying a fee (use Federal Reserve Banks or branches or general depository banks). If a fee is incurred, the cashier obtains reimbursement through the imprest fund and the fee paid is charged to the fund that pays the cashier's salary.
- c. Cashiers may use their own personal bank to cash checks if there are no facilities nearby. However, checks may not be deposited in any personal account.

68. Preparation of accountability reports.

- a. App. N contains a sample SF 1129 used as an accountability report and instructions for completing the entries on the form.
- b. Prepare an original and two copies of the SF 1129 accountability report. Send the original SF 1129 to 6BCE and one copy to NABF. The cashier keeps the second copy in the office files.

69. Frequency of submission of accountability reports.

- a. **Monthly reports.** Class A and class B cashiers must prepare and submit an accountability report on the last workday of each month. If the imprest fund is small and only one SF 1129 reimbursement voucher needs to be submitted for the month, a copy of the reimbursement voucher may be used as the accountability report for the month if the following conditions are met:
 - i. The reimbursement voucher is prepared on the last workday of the month, and
 - ii. The copy of the reimbursement voucher used as the accountability report is signed and clearly marked "Accountability Report." Both the original reimbursement voucher and the signed copy are sent to 6BCE; a copy of the accountability report is sent to NABF.
- b. **Annual report.** Class D cashiers must submit an SF 1129 accountability report annually on the anniversary date of the original advance. Class D cashiers must also submit to NA an annual Statement of Advance Funds for Change-Making Purposes (see app. O).
- c. **Special reports.** Class A, B, and D cashiers must also submit an SF 1129 accountability report and the class D cashier must submit a Statement of Advance Funds for Change-Making Purposes whenever:
 - i. There is a change in the approved level of the fund or amount of advance, or
 - ii. There is a transfer of accountability for the fund, such as a change of cashiers (see par. 79).

70. thru 74. Reserved.

SECTION 8. TRANSFERRING FUNDS AMONG CASHIERS

75. Advances to subcashiers.

- a. Class B cashiers and, if authorized to apportion funds, class D cashiers, may make advances of a fixed amount to subcashiers. An SF 1165 is used to document the advance.
- b. The subcashier may transfer the fund to an alternate subcashier with an SF 1165 when the subcashier is to be absent from duty. However, a copy of the SF 1165 signed by the alternate subcashier must be given to the class B or D cashier who initially advanced the funds so that the cashier knows who is accountable for the funds at all times.
- c. Class B subcashiers turn over their receipts to the class B cashier as often as necessary but at least once each month to secure replenishment.

76. Advances to alternate cashiers for unplanned short-term absence of principal cashier.

- a. The principal cashier for an imprest fund is authorized to advance to the alternate cashier a fixed amount from the imprest fund to allow the alternate to disburse imprest funds to meet the organization's urgent needs when the principal cashier is absent for one or more days on unplanned sick or annual leave. Normally, the advance would be equal to an amount normally disbursed in one day. The alternate cashier signs for the advance on an SF 1165.
- b. When the alternate cashier disburses funds from the advance, the advance is replenished upon the return of the principal cashier by submitting the paid SF's 1164 and/or other voucher forms and receipts to the cashier.

77. Advances to alternate cashiers for absences of 15 workdays or less.

- a. If a cashier intends to be absent for 15 workdays or less, the principal cashier can increase the alternate's advance to an amount sufficient for normal business using an SF 1165. If the cashier is absent on an emergency basis and the alternate's normal advance is insufficient to handle necessary reimbursements, the advance may be increased by following the procedure in par. 78.
- b. When the cashier returns to duty, the alternate turns over all paid SF's 1164 and other voucher forms to the principal cashier and the informal cash advance is reduced to the previously established level.

78. Lengthy absence of the principal cashier. If a cashier is absent over 15 days and an advance to the alternate was not made, the director of the facility or, for Washington, DC are imprest funds, the head of the unit maintaining the fund may appoint a committee to advance funds to the alternate. The committee will consist of three people, one of whom is the alternate. The transfer is made using an SF 1165 signed by each committee member. When the cashier returns, the alternate turns over all paid vouchers and excess cash to the cashier as described in subpar. 77b.

79. Transfer of imprest fund from outgoing to new principal cashier.

- a. A transfer of funds is accomplished by the outgoing principal cashier transferring the uncashed advances and cash to the incoming principal cashier following the procedures in subpars. b thru e. Transfer of accountability is documented on an SF 1129.
- b. All advances to alternates and/or subcashiers are recalled by the outgoing cashier. The advances are counted and verified by the outgoing cashier in the presence of the incoming cashier and two disinterested persons appointed by the head of the unit or facility maintaining the imprest fund. Any discrepancy is noted on the SF 1129.
- c. The outgoing cashier annotates the "Accounting Classification" section of the SF 1129 with the statement "fund has been transferred to (name of incoming cashier) as of(date)" and signs the statement. The incoming cashier acknowledges receiving the funds by writing "I hereby accept accountability for this imprest fund of \$ (amount)" and signing the statement as incoming cashier. If there is a discrepancy in the fund, the incoming cashier's statement reads "Except as noted above, I hereby accept accountability for this imprest fund of \$ (amount)." The two disinterested witnesses also sign the SF 1129. App. P contains a sample SF 1129 used as a transfer of accountability.
- d. The new cashier sends the witnessed SF 1129 to NAB, who notifies 6BCE that the incoming cashier has assumed responsibility for the fund.
- e. The new cashier returns the recalled advances to the alternate cashier and/or subcashiers.

80. Transfer of imprest fund when new cashier has not been appointed.

- a. If the principal cashier leaves before a new one is appointed, the funds may be transferred to the alternate cashier using the procedures in par. 78. The alternate is then accountable until a new cashier is designated by the Department of the Treasury.
- b. Any checks payable to the former cashier are returned to 6BCE with a memo signed by the field director, NAJ, or NC, as appropriate, requesting reissuance in the name of the alternate. Any subvouchers collected since the last replenishment are submitted for reimbursement by the alternate. When the Department of the Treasury designates a cashier, the alternate accounts to the new cashier for all transactions performed.
- c. If there is no alternate cashier, cash funds must be converted to a money order and sent with the uncashed checks to 6BCE. Funds may not be transferred to a subcashier because subcashiers are not designated by the Department of the Treasury.

81. thru 85. Reserved.

SECTION 9. PHYSICAL SECURITY AND VERIFYING FUNDS

86. Storing imprest funds.

- a. Imprest funds should be stored in a safe, if available. If a safe is not available, use a file cabinet with a bar lock. Fund container doors must be locked when unattended.
- b. The spare key and combinations to cash depositories must be placed in an envelope to be signed, dated, and sealed by the cashier so that tampering with the envelope can be detected. Each cashier and alternate cashier must use a separate envelope, and all envelopes are to be kept in a secure place by the supervisor for use in case of emergency.
- c. The safe combination must be changed annually and whenever:
 - i. there is a change of cashiers;
 - ii. the supervisor must gain access to the funds during an unforeseen absence of the cashier; or
 - iii. the combination is compromised.
- d. Cash may not be stored in file cabinets with key locks or in any employee's desk drawer. Cashiers (including subcashiers and alternates) may not deposit their official funds in banks, depositories, or safe deposit boxes in their own names. The cashier may not mix official funds with personal or unofficial funds.
- e. Intrusion alarms in use must be activated whenever cash is left unattended. The alarm system must be tested every 6 months to make sure that it is operating. If the office light can be seen from the hallway, leave it on at all times during nonoperating hours. This makes it easier for guards to check the area during security hours.

87. Security procedures for cash handling.

- a. Cashiers may not work from the same cash box. Provide separate cash boxes or safe drawers for alternate or subcashiers. See pars. 75 and 76 for procedures for advancing funds to subcashiers and alternates.
- b. To reduce the possibility of loss of currency and coin, cashiers must keep only enough cash on hand to meet local needs. Treasury replenishment checks are cashed whenever additional cash is needed.
- c. Cashiers must be accompanied by an armed courier when carrying cash of \$500 or more to or from a bank outside of Government property. However, on Government property, the cashier should be accompanied by a Federal Protective Officer or contract security guard. The office maintaining the imprest fund is responsible for the expense of any courier service.
- d. A record must be kept of checks sent to the bank and the amount of money to be returned.
- e. To aid in identifying stolen money, funds exceeding \$5,000 must contain at least one packet of bait money. This packet should consist of at least five separate bills. The denomination(s), class of currency (Federal Reserve Note, United States Note), serial numbers, and series years of these bills must be recorded, and this record must be stored in a container separate from the one holding the funds. Bait money must be in cashier drawers or cash boxes during business hours.

88. Verifying cash (cash counts).

- a. Cashiers must be able to account for the full amount of funds being held at any given time. Funds may consist of cash, uncashed Treasury checks, unpaid reimbursement vouchers(SF 1164), or interim receipts for cash advanced to other individuals for specific purposes (SF 1165).
- b. A cash count of the imprest fund must be performed quarterly by a person other than the cashier, using GSA Form 2094, Imprest Fund Cash Count (see app. Q). In the field, the facility director responsible for the imprest fund ensures that the quarterly cash count is performed. NABF performs the cash count for the imprest funds maintained by the Cashier's Office (NAJC) and the immediate Office of Federal Records Centers (NC).
- c. Cash counts of field imprest funds may be conducted on an unannounced basis by NA, NG, NA, NG, NC, NN or NL staff members visiting the field location. If such a cash count is performed, it substitutes for the regular quarterly cash count.
- d. Before signing a GSA Form 2094, individuals who are verifying the funds must count the cash, verify the receipts for advances to subcashiers (if such advances have been made),and personally satisfy themselves that the funds are as stated on the receipts held by the principal cashier.
- e. Send the original GSA Form 2094 to 6BCE with copies to NAB and the cashier. NAB maintains a record of each cash count, showing the date of the verification, who verified the funds, and any comments.
- f. Any loss or theft disclosed by the cash count must be reported to NAB immediately (see par. 89).
- g. Any overages must be deposited to the Treasury Department Miscellaneous Receipt Account 1060 by reducing the next replenishment voucher by the amount of the overage and annotating the overage in the "Accounting Classification" section of the SF 1129.

89. Reporting irregularities.

- a. **Cashiers.** If a loss, shortage, or theft of imprest funds occurs, the cashier must promptly report, through the Office head, all of the facts in a letter to NAB. The written report must reach NAB within 5 workdays after the loss, shortage, or theft is discovered. A cashier located in a building protected by the Federal Protective Service (FPS) must also notify the FPS, except for small losses or shortages that might be the result of change-making errors. If there was a robbery, the cashier must also inform the local police.
- b. **NAB/field director.** If the loss, shortage or theft appears to be the result of the cashier's negligence or theft, NAB (for Washington area imprest funds) or the director of the field unit (for field imprest funds), must impound, audit, and transfer the funds to the alternate or another principal cashier. NAB or the field director, as appropriate, must report any improprieties to NA by letter.
- c. **NA.** If the loss does not appear to be the cashier's fault, NA may restore the advance to its previous level, pending clearance of the loss. In cases of fraud or unusual irregularities (in nature and/or amount), NA reports the facts to NG.

- d. **Quarterly cash verification.** If a quarterly cash verification discloses a loss of public money, NAB (for Washington area imprest funds) or the field director (for field imprest funds) must promptly report in a letter to NA all of the details, including the remedy taken.

90. Resolving irregularities.

- a. **Losses of \$1,000 or less.** In cases involving less than \$1,000, NA, based on the facts of the case, makes a determination whether to clear the cashier of responsibility for the loss or to seek repayment from the cashier. If the cashier is cleared of responsibility, the current year funds of the Office that manages the cashier's activities are charged.
- b. **Losses of \$1,000 or more.** In cases involving \$1,000 or more when NA has determined that the cashier was not at fault or negligent, N (based on NA's recommendation) is authorized to request relief from GAO. If GAO grants relief, NAB prepares a voucher in favor of the cashier. If relief is not granted, NAB takes action to recover the funds from the cashier as described in subpar. d.
- c. **Documentation.** In all cases of loss, NAB must prepare a case file. The case file provides the basis for deciding whether to hold the cashier accountable. The case file must include the following information:
 - i. A detailed statement of facts, including the type of irregularity, date, amount, and names of those involved.
 - ii. Citations of supporting documents, such as pay records, contracts and vouchers.
 - iii. A description of how the irregularity occurred and how it affected the accountable officer's account.
 - iv. Information on a procedural deficiency, if known, and the corrective action taken or to be taken.
 - v. Information as to any repayment obtained or expected.
 - vi. A statement of how the matter can be resolved, if the loss is not recovered.
- d. **Making up cash shortages.** If a decision is made not to hold the cashier responsible for a cash shortage, the shortage must be charged to the appropriation that pays the salary of the cashier. If the cashier is responsible, NAB takes action to collect. If collection efforts fail, and the cashier has left Government employment, the person's terminal leave or retirement pay must be garnished before seeking the aid of a collection agency and referring the case to the Director, Legal Services (NXL).

91. thru 95. Reserved.

The following appendixes are part of this interim guidance but are not available with this document. For paper copies of the appendixes, contact Pam Lagundo (NPOL).

Appendix A. GSA Form 19, Designation of Authorized Representative

Appendix B. Request to establish an imprest fund (sample format)

Appendix C. Request to increase the amount of an imprest fund (sample format)

- Appendix D. Subcashier appointment memo (sample format)
- Appendix E. Subcashier acknowledgement of responsibility
- Appendix F. Sample SF 1164 for local travel
- Appendix G. Sample SF 1164 for all-day local travel
- Appendix H. Sample SF 1165, Receipt for Cash-Subvoucher
- Appendix I. Sample cash advance log
- Appendix J. Sample SF 1164 for small purchases
- Appendix K. Sample log of voucher numbers assigned
- Appendix L. Sample SF 1129 used as reimbursement voucher and instructions for completion
- Appendix M. Sample GSA Form 3081, Imprest Fund Register
- Appendix N. Sample SF 1129 used as periodic accountability report and instructions for completion
- Appendix O. Statement of Advance Funds for Change-Making Purposes
- Appendix P. Sample SF 1129 used as transfer of responsibility
- Appendix Q. GSA Form 2094, Imprest Fund Cash Count