ORDER

DEPARTMENT OF TRANSPORTATION
FEDERAL AVIATION ADMINISTRATION

2770.4A

11/3/83

SUBJ: IMPREST FUND

1. PURPOSE. This order transmits and implements Order DOT 2770.7A, Imprest Fund Manual, as appendix 1.

2. DISTRIBUTION. This order is distributed to branch level in FAA headquarters, Metropolitan Washington Airports, regions, centers, and area offices. A limited distribution is made to all field offices and facilities.

3. CANCELLATION. FAA Order 2770.4, Imprest Fund, dated September 19, 1972, is cancelled.

E. M. Keeling

E. M. Keeling
Director of Accounting

Distribution: A-WXYZ-3; A-E-2; A-FOF-0(LTD); M-80(2); GAO-1(3); FAA-15

Initiated By: AAA-400

U.S. Department of Transportation
Office of the Secretary of Transportation

FAA Order 2770.4A
Appendix 1
11/3/83

ORDER

DOT 2770.7A

8/11/83

Subject: IMPREST FUND MANUAL

1. PURPOSE: This order provides Departmental policy and operational guidance for imprest fund activities.

2. CANCELLATION. DOT 2770.7, Imprest Fund Manual, of 8/2/72.

3. REFERENCES.

   a. Title 7, Sections 27 and 28, General Accounting Office Policy and Procedures Manual for Guidance of Federal Agencies (7 GAO 27, 28).

   b. Volume 1, Part IV, Chapters 3000 and 4000 of the Treasury Fiscal Requirements Manual (1 TFRM 4-3000, 4000).

   c. Treasury Chief Disbursing Officer's Manual of Procedures and Instructions For Cashiers, June 1976, as amended.

4. SUPPLEMENTATION. Operating administrations may issue supplements consistent with this manual relating to imprest fund operations unique to their administrations or to other conditions not covered in this manual. A copy of each supplement will be provided to the Director of Financial Management (M-80).

DISTRIBUTION: All Secretarial Offices
All Operating Administrations

OPI: Office of Financial Management

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APPENDIX 1. STATEMENT OF CASH VERIFICATION

CHAPTER 1. GENERAL

1. PURPOSE. This manual establishes DOT policy and procedures on the utilization and control of imprest funds. Cashiers, alternate cashiers and officials responsible for the supervision of employees designated to perform cash disbursing functions will be governed by the provisions of this manual and the related regulations of the Treasury Department, the General Accounting Office, and the General Services Administration.

2. AUTHORITY. This order is issued under authority of 1 TFRM 4-3030 which states "Regulations will be issued by each agency which are consistent with the principles, standards, and related requirements in this chapter."

3. DEFINITIONS.

   a. Imprest Fund. A fixed cash or petty cash fund which has been advanced by an official Government disbursing office, without charge to a DOT appropriation or fund account, to a duly authorized cashier for cash payment or other cash requirement purposes as specifically authorized.

   b. Cashier. A cashier is an officer or employee of DOT who, having been recommended by the appropriate DOT official, is designated in writing by the Chief Disbursing Officer, Regional Disbursing Officer, or a properly authorized designee of the Chief Disbursing Officer to perform limited cash disbursing functions or other cash operations. An alternate cashier is an employee designated in the same manner to act for the cashier, either during the cashier's absence or when the volume of work requires the services of an alternate. The categories of cashiers are as follows (see 1 TFRM 4-3020):

      (1) Class A Cashier. One who receives an advance for an imprest fund from a disbursing officer, is accountable in his or her own name to the disbursing officer, and has not been authorized to advance an imprest fund to another cashier except an alternate.

      (2) Class B Cashier. One who receives an advance from a disbursing officer for an imprest fund and is authorized to advance an imprest fund to an alternate and to a sub-cashier. The Class B Cashier is accountable in his or her own name to the disbursing officer for the entire amount of the advance received.

(3) Class D Cashier. One who receives an advance from a disbursing officer solely for change-making purposes. The cashier may advance funds to sub-cashiers for change making purposes upon authorization of the disbursing officer from whom the advance was received. The Class D Cashier is accountable in his or her own name to the disbursing officer for the entire amount of the advance received.

(4) Sub-Cashier. An officer or employee of the Department of Transportation who has been designated to receive an imprest fund from a Class B or Class D cashier, and is under the supervision of the same local DOT office as the Class B or Class D cashier from whom the advance was received. He or she is accountable to the Class B or Class D cashier from whom the advance was received and is stationed within a reasonable distance from the advancing cashiers. The provisions for payment limitations and safekeeping which apply to cashiers will also apply to sub-cashiers.

(5) Alternate To a Cashier or Sub-Cashier. One who has been designated in the same manner as a cashier or sub-cashier but who will function in such capacity only during the absence of a principal cashier or sub-cashier. Where the volume of transactions requires both principal and alternate to act simultaneously, the principal will advance funds on the basis of a receipt signed by the alternate. The provisions which apply to cashiers and sub-cashiers will apply to their alternates.

c. Accounting Office. As used herein, this is the organizational entity in which the accounting function is established in the Office of the Secretary and the operating administrations.

d. Procurement Office. As used herein, this is the organizational entity in which the purchasing function is established in the Office of the Secretary and the operating administrations.

CHAPTER 2. ESTABLISHMENT OF IMPREST FUNDS

1. AUTHORITY TO ESTABLISH IMPREST FUNDS. The authority to request Treasury to designate cashiers and establish imprest funds has been delegated to the Assistant Secretary for Administration for the Departmental Headquarters Imprest Fund and to the head of each operating administration. Redelegation of this authority to the head of each accounting office is encouraged.

2. CRITERIA. In determining the need for and the location and amount of an imprest fund, consideration should be given to the following:

   a. Will direct cash payment facilitate administrative or program operations?

   b. Is the cost of maintaining an imprest fund for small purchases justified on the basis of the cost of processing purchase orders?

   c. Generally a single fund should be established in a given location to serve all offices in the immediate area without regard to program areas or organization lines. In no case shall a fund be established for the use of an office which has immediate access to another fund or which has such small requirements that access to another fund, though not immediate, would suffice.

   d. Where more than one fund at a given location is essential to efficient operations, establishment of a fund under a Class B cashier with subsidiary funds under a sub-cashier is preferred. Multiple funds at a given location will not be established for convenience only.

   e. Class B and sub-cashier arrangements should be made only when the Class B cashier is in a position to exercise direct control over the operations of the sub-cashier.

   f. The criteria for determining and controlling the amount of cash held for purposes other than to meet periodic payrolls will be as follows:

      (1) When the source of funds is reasonably close to the cashier and when no more than 24 hours notice is required to obtain cash:

(a) Two weeks requirement when the amount is less than $10,000. However, if the amount is less than $2,000, the amount of cash held can be based on the amount needed to enable cashiers to prepare a replenishment voucher no more frequently than once a month.

(b) One week's requirement when the amount is $10,000 or over but less than $100,000.

(c) Three day's requirement when the amount is $100,000 or over.

(2) When the source of funds is not reasonably close to the cashier, and if more than 24 hours notice is required to obtain cash:

(a) One month's requirement when the amount is less than $10,000.

(b) Two weeks' requirement when the amount is $10,000 or over but less than $100,000.

(c) One week's requirement when the amount is $100,000 or over.

(3) When the source of funds is remote:

(a) One month's requirement when the amount is less than $200,000.

(b) Two weeks' requirement when the amount is $200,000 or over.

g. Imprest funds will not be established unless adequate facilities for safeguarding the cash in the custody of cashiers are available for their use. (see paragraph 2, Chapter 3, Safeguarding the Fund.)

3. RECOMMENDATION FOR ESTABLISHMENT OF IMPREST FUND. The request to establish an imprest fund will be in the form of a justification statement addressed to the person delegated the authority to request Treasury to establish imprest funds. (see paragraph 1.) There is no specific format for the request, however it should include the following as a minimum:

a. How the criteria in paragraph 2 above has been met;

b. Purpose for which the fund will be used and justification for uses not specifically authorized in Chapter 4; and,

c. When applicable, an explanation of the necessity for designation as a cashier the same individual who is authorized to approve purchases.

The request to establish the fund will be forwarded to the approving official through the head of the procurement office and head of the accounting office and will include their recommendations.

4. APPROVAL.

a. Procurement Activities. Chiefs of the procurement offices are responsible for reviewing requests for establishment of imprest funds to be used for small purchases. A request may be approved if determined to be justified for the purpose. Normally, the person to be designated as a cashier should be an employee other than the person who approves purchases. This separation of duties should strengthen internal control. However, in exceptional cases when local circumstances preclude the separation of duties, this requirement may be waived. Approval should be attached to the request and forwarded to the accounting office.

b. Travel Activities. The chief of the accounting office is responsible for reviewing the request for establishment of an imprest fund to be used for travel payments. The request may be approved if determined to be justified for this purpose. Approval should be attached to the request and forwarded to the approving authority.

c. Final Approval. If the approving authority concurs, then a cashier(s) will be selected and an SF 211, Request For Change or Establishment of Imprest Fund, will be prepared for submission to the Treasury disbursing office servicing the activity. The recruitment, screening, and selection of persons for positions involving the handling of cash disbursements, or other cash functions, should be accomplished with primary regard to the sensitive nature of these positions.

5. DESIGNATION OF CASHIER(S).

a. General. Cashiers will be designated in writing on SF 211 by (1) the Chief Disbursing Officer, (2) Treasury disbursing officers, (3) a properly authorized designee of the Chief Disbursing Officer or Treasury disbursing officers, or (4) by disbursing officers of other Government agencies when so authorized by the Chief Disbursing Officer.

b. Form. SF 211, Request for Change or Establishment of Imprest Fund, will be used to request the designation of the cashier. The form is illustrated at Appendix 1 to 1 TFRM 4-3000. The instructions for completing the form are contained on the back of the form. The head of the cashier's local office can sign the SF 211 when it is for address changes and decreases in the fund. All other actions must be signed by the official delegated the authority to request cashier designation.

c. Process. The request (SF 211) must include the amount of the initial imprest fund and include the name, title, and station of the employee recommended, class of cashier, type of payments desired, and the maximum amount of cash requested to be carried at personal risk (1 TFRM 4-3025.10b). If the person authorized to designate cashiers (see paragraph 1) is someone other than the head of the accounting office, then the head of the accounting office should provide assistance in preparing the SF 211 and verify that Departmental and Treasury Department requirements have been met. A separate SF 211 must be submitted for changes affecting more than one cashier. When approved by Treasury, the disbursing officer will draw a check (or several checks) making the advance to the order of the cashier and will show "Advance of Funds" as the object for which drawn.

d. Sub-Cashiers. Requests for sub-cashiers will be handled as indicated for cashiers except that such requests will be approved directly by the chief of the accounting office without processing through the Treasury Disbursing Center.

CHAPTER 3. RESPONSIBILITY OF CASHIERS

1. CUSTODY OF IMPREST FUNDS.

   a. Accounting for Fund. Cashiers should at all times be able to account for the full amount of the fund, either by cash, uncashed checks or unscheduled subvouchers (sales slips, invoices or interim receipts for cash).

   b. Liability of Cashiers. Cashiers are personally liable for all moneys coming into their possession and are responsible for payments made from the fund.

   c. Intermingling of Funds. Cashiers must not intermingle imprest funds with private funds, other imprest funds or other Government funds available for other purposes.

   d. Depositing the Funds. The funds should not be deposited in a bank or placed in safe deposit boxes unless specifically authorized by the Secretary of the Treasury or an authorized designee.

   e. Losses. In the event of physical loss or deficiency in an imprest fund, the reporting requirements, the procedures for granting or requesting relief (either administrative or from the Comptroller General), and action to be taken when relief is not granted are found in Chapter 8.

2. SAFEGUARDING THE FUND. Each cashier shall be provided with and shall use safekeeping facilities in accordance with DOT 1600.26, Department of Transportation Security Manual, of 11-29-77, which provides guidance and establishes basic standards and criteria for the protection of the Department's facilities and property. DOT 1600.26, Chapter V, par. 5-4, establishes the following criteria and requirements:

   a. Fund Storage.

      (1) For funds averaging $500 or less on hand:

         (a) Funds shall be stored, preferably, in a GSA-approved security container which has an internally fixed label stating the Federal specification it was manufactured under and the security protection it affords and an external label reading: "GENERAL SERVICES ADMINISTRATION APPROVED SECURITY CONTAINER (MANUFACTURER'S NAME)"; or,

(b) In a metal file cabinet equipped with a steel bar and secured by a three position, dial-type, changeable combination padlock.

(2) For funds averaging more than $500 but less than $2,000 on hand:

(a) Fund shall be stored in a GSA-approved security container; and

(b) During non-working hours, entry to the room, building or structure in which the container is located shall be controlled by locked entrances.

(3) For funds averaging more than $2,000 but less than $15,000 on hand:

(a) Funds shall be stored in a Class 1, 2, 4 or 5 GSA-approved security container; or

(b) In a mercantile safe which meets or exceeds Underwriter Laboratory TL 30 label, or

(c) In any GSA-approved security container provided the specific room in which the container is located, or the container itself, is equipped with an approved alarm system and the response time to an activated alarm does not exceed 10 minutes.

(4) For funds averaging more than $15,000 but less than $50,000 on hand:

(a) Funds shall be stored as prescribed in (3)(a) or (b); and,

(b) The fund storage container shall be located in a fund storage room that meets the criteria set forth in DOT 1600.26, Chapter V, par. 5-4g.; and,

(c) The container itself shall be equipped with an approved alarm system.

(5) For funds averaging more than $50,000 on hand:

(a) Funds shall be protected as prescribed in (4) above; and, if practicable,

(b) The funds shall be divided into more than one approved container.

b. Combinations.

(1) Lock combinations shall be changed (1) when the container is first put into use; (2) annually; (3) when there is a change of cashier or other person authorized to know the combination; (4) when it has been necessary to effect access to the funds in the case of an unforeseen absence of a cashier; or (5) when the combination has been compromised.

(2) Combinations shall be memorized by authorized individuals. Combinations shall not be recorded and carried on the person or "hid" in the office. Knowledge of the combination and access to the storage container shall be restricted to a minimum number of employees.

(3) A record of the safe combination and duplicate key to the cash box shall be placed in a sealed, signed, and dated envelope and put in a secure place, unopened, for use only in an emergency. This combination record shall be afforded the same degree of protection as that provided for the fund. This envelope may be given to security officers, administrative officers, or commanding officers as appropriate.

c. Administrative Safeguards.

(1) To further safeguard the fund, cashiers will request advances from the Treasury disbursing officer in the form of several checks. Such checks shall be cashed only as needed. Records pertaining to the status of safeguarded funds should be kept separately from the cash and checks.

(2) Separate cash boxes and safe drawers shall be provided for alternate and subcashiers.

(3) Imprest funds shall not be stored in containers with classified information and items of intrinsic value.

(4) Positive safe closing and checking procedures shall be required when the fund is unattended during the work day and at close of business.

(5) As much of the handling of funds as practicable shall be screened from the public view.

(6) Emergency procedures to be followed in the event of a hold-up or other critical situation shall be developed.

(7) Sizeable cash transfers, when required, shall be performed in an inconspicuous and non-routine manner.

(8) An escort (armed or unarmed depending on local conditions) shall be provided to move funds in excess of $2,000 from depositories to the fund activity.

(9) Supplemental safeguards to be considered when warranted by risk factors and fund storage room design features are outlined in DOT 1600.26, Chapter V, par. 5-4f and g.

(10) Coordination with the cognizant security element will assure that approved security containers are obtained and that other appropriate measures as indicated above are established. The various kinds of security containers are defined in DOT 1600.26 and in the GSA procurement schedule.

3. AVAILABILITY OF POLICY DIRECTIVES. Cashiers should have available at all times for reference purposes:

a. This manual,

b. 1 TFRM 4-3000, 4000 (and appendixes), and

c. The Chief Disubursing Officer's Manual of Procedures and Instructions for Cashiers Operating Under Executive Order No. 6166.

4. DOUBTFUL TRANSACTIONS. Where doubt exists as to the propriety of any transaction, the cashier may require written acceptance of responsibility for such transaction from the official authorizing the payment. This will provide the cashier recourse to such official if the transaction is later disallowed. Any doubt should be resolved in advance by consultation with the appropriate certifying officer. The cashier may also request an advance written opinion from the certifying officer as to the legality of a disbursement. If the certifying officer cannot decide the legality of the disbursement, the certifying officer may submit the question to the Comptroller General for a decision (7 GAO 27.6).

5. SUPERVISION OF CASHIER.

a. General. The cashier has responsibilities to both DOT and the Treasury Department.

b. Treasury Department. The cashier is responsible to Treasury's Division of Disbursement for performance of all duties relating to the advance and accountability for funds entrusted to his or her care. These include:

(1) Responsibility and accountability for funds advanced.

(2) Propriety of cash payments within limits of authorization.

(3) Procedures governing accommodation exchange or the cashing of checks for authorized persons from funds advanced.

(4) Procedures and controls over the distribution of salary checks and bonds of employees when specifically designated and authorized to perform this function.

c. DOT. The cashier is subject to the administrative supervision of his or her operating administration and will conform to such directives as may be issued for the administrative management of the cashier activity. These include:

(1) Proper conduct of administrative duties and functions.

(2) Procedures and controls exercised over the receipt of collections.

DOT officials should not attempt to direct any actions of the cashier which involve transactions connected with the cashier's personal financial responsibility to Treasury's Division of Disbursement.

CHAPTER 4. USE OF IMPREST FUNDS

1. DOLLAR LIMITATION. Payment from imprest funds, other than for domestic passenger transportation services, where direct cash payments will be advantageous to the Government, will not exceed $250 for any one transaction, except when special authorization has been obtained from the Chief Disbursing Officer. See paragraph 3 of Chapter 9 for special types of payroll and travel payments for Coast Guard military personnel. In those instances when operating administrations or the Headquarters Imprest Fund receives special authorization to exceed the current dollar limitation, a copy of the authorizing document will be sent to the Office of Financial Management (M-80). Under emergency conditions as determined by the head of the office to which the cashier is attached, the amount for any one transaction may be increased to an amount not to exceed $500.

2. REQUIREMENTS CONCERNING AUTHORIZED CLASSES OF PAYMENTS. Cashiers are authorized to make payments in cash for the following:

   a. Small purchases in accordance with procurement regulations issued by GSA and other agencies having related statutory authority.

   b. Repair of equipment.

   c. Postage stamps, parcel post, C.O.D. postal charges, local drayage, transportation tokens or passes (including cash fares), taxi fares, and public utility bills where location of the activity is situated to make cash payment more efficient.

   d. Travel advances (see paragraph 5, Chapter 6).

   e. Reimbursement for travel expenses (see paragraph 6, Chapter 6).

   f. Transportation charges not to exceed $100.00 on freight shipments moved on commercial bills of lading and subject to the following:

      (1) A letter of agreement is executed by each participating carrier signifying acceptance of the arrangements and shipping activities and carriers agree on the billing arrangements. (Notify GSA (FZAT) of the adoption or cancellation of these procedures.)

      (2) Commercial forms and procedures are not used for international shipments or household goods shipments.

(3) Charges for transportation services furnished under commercial documents must be paid to the origin carrier or forwarder and are not waived to any other carrier.

g. Domestic passenger transportation services costing up to $100 plus tax for each trip, and air excess baggage charges of $15 or less for each leg of a trip (41 CFR 101-41.203-2).

h. Incentive or meritorious awards that do not exceed the imprest fund dollar limitation. The Internal Revenue Code requires that Federal income tax be withheld (1 TFRM 3-4020.10).

Note: The preferred method of paying awards is through the payroll system. This approach ensures trouble free processing since it automatically provides for the required deductions and reporting. The use of cash payment is, however, an option available to management.

i. Money order fees when it is necessary to transmit collections for deposit or to deposit part of the fund when the fund is to be reduced or liquidated. Imprest funds may not be used to make cash payments for money orders or personal services unless specifically authorized by the Chief Disbursing Officer.

j. USCG class A general cashiers afloat or other approved remote locations, may cash personal or Government checks for amounts not in excess of the monthly basic rate of pay earned by the individual. Otherwise imprest funds may not be used for cashing of checks or negotiable instruments.

k. There is no objection to the use of imprest funds for change-making purposes. The use of the fund for such purpose should be based on an administrative determination as to whether the cashier will be burdened with this additional responsibility. Any losses resulting from receipt of counterfeit money must be borne by the cashier unless relief is granted in accordance with Chapter 8.

MEALS AND LODGING AT OFFICIAL STATION. The Departmental policy on paying for meals and/or lodging at an employee's official station is stated in Chapter 9, section 2, DOT 1500.6, Travel Manual. In addition, it is further discussed in paragraph 12, Chapter 3, DOT 2750.1A, Voucher Examination Manual. When authorized, the claim for reimbursement will be made on an SF 1164, Claims for Reimbursement for Expenditures on Official Business.

a. Training. The SF 1164 must be approved by an authorizing official and contain a statement that the expenses are payable under the Government Employees Training Act. Receipts must be attached, if required, and fees and other expenses must be itemized.

b. Meetings. The SF 1164 must be approved by an authorizing official and contain a statement that the meal was a formal part of the business meeting. Receipts must be attached, if required.

4. OTHER CASH PAYMENTS. Imprest funds may not be used for other purposes, such as payments of payrolls, unless specific authorization is received from the Chief Disbursing Officer, Treasury Department.

CHAPTER 5. IMPREST FUND CHANGES

1. SEPARATION OR TRANSFER OF CASHIER.

a. General. When the supervisor of a cashier anticipates a change in cashiers due to separation, transfer to another office or assignment to other duties, an SF 211, Request for Change or Establishment of Imprest Fund, will be prepared and submitted to the chief of the accounting office (see Appendix 1 to 1 TFRM 4-3000 for an illustration of the form and preparation instructions). A separate SF 211 will be prepared for both the new (designation) and the old (revocation) cashiers, and both forms will be sent to the Treasury Disbursing Officer by the official authorized to request cashier designations. The arrangements for designation and revocation should be made before the effective date for the change in cashiers. In the event a new cashier has not been designated and the cashier must leave, the procedure outlined in subparagraph b below will be used to transfer the account to the alternate cashier, who will then be accountable until the designation of a new principal cashier. If neither a principal nor an alternate is available, the funds will not be transferred to sub-cashiers since sub-cashiers are not designated by the Treasury Department. In such cases, the funds will be returned to the disbursing officer who made the advance.

b. Transfer of Fund.

(1) Effecting Transfer. In effecting transfers between outgoing and incoming principal cashiers, direct transfer of all funds on hand in whatever form (uncashed advances or reimbursement checks and cash) will be made to the incoming cashier. In effecting this transfer, any alternate's and sub-cashier's advances must be counted and verified as a part of the incoming cashier's accountability. In those cases where sub-cashiers' advances are not conveniently accessible, the individuals designated to perform the unannounced quarterly cash verification required by Chapter 7 shall verify the advances and forward a cash verification statement, DOT F 2770.1, to the chief of the accounting office. If verification indicates that all funds advanced to alternates and sub-cashiers are fully accounted for, the memorandum receipts held by the principal will be

returned. Any discrepancy noted in the alternate's or sub-cashier's funds will be noted on the SF 1129 prepared to record the transfer pending subsequent clearance action. New memorandum receipts for the advances to alternates and sub-cashiers will be executed and signed as of the date of the transfer.

(2) Preparation of SF 1129, Cashier Reimbursement Voucher and/or Accountability Report. Immediately after the approved SF 211 is returned by Treasury, an SF 1129 showing final accountability for the outgoing cashier and tranfer to the new principal cashier should be sent to the Treasury Disbursing Center. In the cashier's certification block, the outgoing cashier will add "and has been transferred to (name of incoming cashier) as of this date." The incoming cashier will acknowledge receipt received from the outgoing cashier by inserting the following in the accounting classification section of the SF 1129: "Except as noted above, I hereby accept accountability for this imprest fund of $_____,(signature), incoming cashier." Two signed copies of the SF 1129 will be submitted to the Treasury Disbursing Center from which the advance was received. (See paragraph 0601.2, Treasury's Manual of Procedures and Instructions For Cashiers Operating Under Executive Order No. 6166.)

2. INCREASING AN IMPREST FUND. When an increase in the amount of the imprest fund can be justified under the criteria in Chapter 2, an SF 211 will be prepared and submitted to the applicable Treasury Disbursing Center. Sample instructions can be found at Appendix No. 1 to 1 TFRM 4-3000. The SF 211 must be signed by a person authorized to request cashier designations.

3. DECREASING AN IMPREST FUND.

a. General. Decreases in the amount advanced may be made by applying reimbursement vouchers (in whole or in part), by returning uncashed reimbursement checks, or by submitting currency, bank drafts or money order remittances. Remittances may not be made by personal check.

b. Application of Reimbursement Voucher. If the reimbursement voucher is to be applied in whole or in part, a statement should be shown on the voucher to read either "Draw no check - apply to advance," or "Apply to advance $_____ - draw check for $_____."

c. Uncashed Checks. Endorse uncashed checks returned to decrease funds: "Pay to the order of the Division of Disbursement for credit to account of _____."
(Cashier)

d. Notification of Decreases. When it is determined by the supervisor that the fund is larger than needed, notification should be sent to the chief of the accounting office together with the reimbursement voucher, checks, etc. The chief of the accounting office shall complete and sign the applicable portions of an SF 211 and forward it to the disbursing officer who advanced the funds to decrease the fund. Reimbursement vouchers, uncashed Treasury checks, and copies of deposit tickets as indicated on the SF 211 should accompany the SF 211.

4. CLOSING AN IMPREST FUND. When it is determined that no further need exists for an imprest fund, it should be closed without delay. When this determination is made by the supervisor, prompt notification should be sent to the chief of the accounting office together with reimbursement vouchers, checks, etc. The chief of the accounting office shall complete the applicable portions of SF 211 to liquidate the fund and revoke the cashier's designation. Uncashed Treasury checks, reimbursement vouchers, and copies of the deposit tickets as indicated should accompany the SF 211.

5. CHANGING FUND LOCATION. If the office to which the cashier is attached moves to a new building, street, or city address, but there is no change in operations, notice of the change of address may be made by SF 211. However, if the cashier operation is moved from one organizational unit to another and the cashier will no longer be under the same administrative control, two SF 211's must be prepared, i.e., a revocation by the "old" organization and a designation by the "new" organization.

6. TRANSFERRING FUNDS TO OTHERS. Imprest funds may not be transferred or entrusted to others except as provided below. This prohibition does not apply to the ordinary operations of the fund where funds may be advanced to an employee for travel or specific over-the-counter purchases. (See Chapter 6.)

a. In order to provide uninterrupted disbursing service each day during the temporary absences for the cashier or to meet volume payment needs, an informal daily cash advance may be made to a designated alternate cashier. The alternate will sign a memorandum receipt for the funds advanced and at the close of each day will turn over vouchers paid to support replenishment of the fund.

b. When the cashier will be absent for 15 working days or less, an informal cash advance may be made to a designated alternate cashier. The alternate will receipt for the advance and upon the cashier's return will make a prompt accounting of the funds advanced.

c. For any foreseen absence of the cashier in excess of 15 working days, a direct transfer of any uncashed checks and cash may be made to a designated alternate cashier. The transfer to an alternate cashier will be made as prescribed in paragraph 1b of this chapter. SF 1129 will be used to document the transfer.

d. For any unforeseen absence of the cashier where direct transfer of funds to a designated alternate cashier is not possible, the chief of the accounting office will appoint a committee of three disinterested persons, one of whom will be the alternate cashier, to effect access to the cashier's records and funds and prepare an accounting of the fund. SF 1129 will be used for this purpose and must be signed by each member of the committee. Any checks payable to the cashier for which endorsements cannot be readily obtained should be returned by the committee to the disbursing officer who advanced the funds for deposit and reissuance to the alternate cashier.

e. Class B cashiers, when authorized in their designation, may transfer or advance an imprest fund from their account to designated sub-cashiers. The amount so advanced should not exceed the amount authorized in the official designation of such cashiers. The advance or transfer may be made in cash by personal contact (preferred method) or by restricted endorsement on replenishment checks.

f. Class A and B cashiers must not advance funds to undesignated employees to act as sub-cashiers.

7. U.S. COAST GUARD. When there is a change in cashiers due to separation or transfer in the Coast Guard, Commandant (G-FPS) originates the action to designate new Class A (General) Afloat cashiers at the time permanent change of station orders are issued. If the services of a cashier are terminated for any other reason, the nominating official promptly notifies Commandant (G-FPS) of the effective date by letter.

CHAPTER 6. OPERATION OF FUND

1. PAYMENTS AND ADVANCES - GENERAL. Cash payments and advances from imprest funds may generally be made:

   a. To vendors and carriers.

   b. As an advance, or in reimbursement of personal funds expended, for a specific purchase by an employee to whom purchasing authority has been extended or for which approval has been given by proper purchasing authority.

   c. To an employee for a travel advance.

   d. As reimbursement to employees for authorized expenditures from personal funds for travel.

2. APPROVALS FOR ADVANCES AND CASH PAYMENTS.

   a. Purchases. There are a minimum of three internal control requirements in making a purchase through the imprest fund. The first check is to assure the need of the item or service. The use of imprest funds to make purchases does not eliminate the requirement to assure that the item or service represents a bona fide need. The second check is to assure that the small purchase, for which payment may be made by use of the imprest fund, is in accord with procurement directives. The person making this check must be one with procurement authority. The third step is to assure that there are sufficient funds available for the purchase. The specific operating procedures developed within each operating administration and the Office of the Secretary will provide for these three internal control checks. Approval for purchase shall be indicated by signature in the "Purpose" block of SF 1165, Receipt for Cash-Subvoucher, or on the delivery ticket by a person who has procurement authority. Cashiers will maintain a current file of the names of persons authorized to approve purchases on behalf of each organization using the imprest fund. (see paragraph 2c below concerning each organization's responsibility to advise the cashier of authorized persons.) No advances or disbursements shall be made by cashiers in the absence of proper approvals. The documentation for disbursements must contain a fund citation or accounting coding.

b. Travel. Payments for reimbursable expenses while on official business, such as local taxi fares, shall be approved on SF 1164, Claim for Reimbursement for Expenditures on Official Business, by an official authorized to approve local travel. Travel reimbursement vouchers, with the exception of those documented and approved on SF 1164, must (1) be approved by an approving official, and (2) be reviewed, initialed and dated by a voucher examiner or authorized certifying officer in the accounting office prior to payment. (see paragraph 2c.)

c. Lists of Approving Officials. DOT cashiers are governed by the provisions of 31 USC 3325 which provides "A disbursing official in the executive branch of the United States Government shall (1) disburse money only as provided by a voucher certified by (A) the head of the executive agency concerned; or (B) an officer or employee of the executive agency having written authorization from the head of the the agency to certify vouchers ...." Cashiers must be provided with documentation indicating those officials who may authorize payments from the imprest fund. The documentation must, at a minimum, show the printed names and manual signatures of those officers that are to approve payments and, with the exception of the Coast Guard, must be signed and dated by an agency official authorized to designate certifying officers (1 TFRM 4-3040.10). In the Coast Guard, all certifying officers are designated by Commandant (G-F); and, it is not feasible to personally review all names of individuals who functionally approve imprest fund payments by virtue of their positional authority. Therefore, Commandant (G-F) will designate a positional authority at each location having an imprest fund to provide the cashiers with the required documentation.

3. ADVANCE OF CASH. Cash advanced must be for a specific purchase or a group of purchases to be accomplished within five work days or for a travel advance. See paragraph 6 of Chapter 5 for advances to an alternate cashier. The applicable procedures are as follows:

a. The Interim Receipt (Stub of SF 1165) shall be used to record all advances whether to an employee for making a purchase, to an alternate cashier or to a sub-cashier by a Class B cashier. (See paragraph 5 of this chapter regarding advances for travel.)

b. The person receiving the advance shall sign the stub of the SF 1165 which will be retained by the cashier.

c. When the advance is to make a purchase, the employee will be given the SF 1165, Receipt of Cash Subvoucher, for use if needed in obtaining a purchase receipt.

d. Upon completing the purchase the employee shall return any unused cash and the purchase receipt to the cashier who shall void the Interim Receipt for Cash and return it to the employee. The purchase receipt will show (a) approval of the purchase and any advance, (b) signature of the vendor for receipt of payment, and (c) signature of employee for receipt of item.

e. The subvoucher will include the accounting classification and appropriation chargeable.

f. Cashiers will initiate recall action for advances for purchases outstanding more than five workdays.

4. RECEIPT REQUIREMENTS. Evidence of payment will be obtained in the form of an original sales slip, cash register tickets, invoice, SF 1164 or SF 1165 itemizing the articles or services purchased and the amount. When original receipts are not available, a statement by the purchaser explaining why an original is not being furnished shall be placed on the carbon or duplicate copy which is submitted. The following requirements shall be observed in obtaining receipts:

a. For purchases in excess of $15, the receipt must be signed by the vendor or his agent as evidence of payment. If the signature of the vendor or the listing of articles purchased cannot be noted on the receipt (sales slip, ticket, or invoice), the name of the vendor and listing will be made on the SF 1165 which will be attached to the receipt. A statement that the articles were received or the services performed should be made on the receipt and signed by the employee (1 TFRM 4030.30).

b. For purchases of $15 or less, an itemized receipt should be obtained but the signature of the vendor is not necessary. Where it is impossible to secure a vendor's invoice, sales slip, etc., the employee making the purchase, even though he/she may be a cashier, will itemize on SF 1165 the articles or nature of service purchased and will sign the voucher indicating receipt of the funds from the imprest fund and that the articles were received or the services performed (1 TFRM 4030.40).

c. SF 1164, Claim for Reimbursement for Expenditures on Official Business, will be used by employees to obtain reimbursement for local travel expenses and as a receipt of payment from an imprest fund for expenses of taxi fares or similar authorized expenses.

d. One copy of SF 1038, Advance of Funds Application and Account, shall be used as the receipt for travel advances from the imprest fund and as the subvoucher to support the SF 1129.

e. All subvouchers should be serially numbered by the cashier in the order of payment. Numbers should revert to 1 at the beginning of each fiscal year. Subvouchers received from a sub-cashier by a Class B cashier will be renumbered by the Class B cashier.

f. The use of Government Tax Exemption Certificates, SF 1094 Revised, will not be required for small purchases or payments paid in cash where the amount of taxes on any one bill or purchase is $10.00 or less.

g. Imprest funds should be used for all payments of $1.00 or less whenever possible to avoid the issuance of checks for such small amounts.

h. Individuals receiving cash from the imprest fund must be identified to the cashier and show the form and number of the identification used along side their names.

5. PAYMENTS FOR TRAVEL ADVANCES. When an imprest fund has been authorized for use in paying travel advances, the following procedures shall apply:

a. SF 1038, Advance of Funds Application and Account, shall be prepared by or for the traveler and approved by an authorized official in accordance with Chapter 10, DOT 1500.6, Travel Manual. The need for an advance in excess of $250 shall be stated on the SF 1038.

b. The SF 1038 will be presented to the cashier for payment. The traveler or his/her representative must receipt for the funds in the space provided on the form.

c. The cashier should forward the "Accounting Office" copy to the accounting office. When representatives of the employee receive the cash, these representatives must identify themselves to the cashier and show the form and number (if any) of their identification alongside their name.

6. PAYMENTS FOR TRAVEL EXPENSES.

a. Review and Approval. When an imprest fund has been authorized for use in paying travel expenses, the reimbursement voucher may be paid when the amount does not exceed $250 (or $500 in an emergency) and the voucher has been signed by an approving officer and reviewed and approved by a voucher examiner or

authorized certifying officer. The voucher examiner or authorized certifying officer should determine the need for any repayment of travel advances. Approved vouchers for temporary duty travel, SF 1012's, will not be returned directly to the payee or the payee's representative. These vouchers must be carefully controlled by authorized personnel and forwarded to the imprest-fund cashier. The payee, or the payee's representative, will be notified to report to the cashier to receive the payment and sign the voucher.

b. Emergency Payments. An emergency would include a situation where the time required to process the voucher and receive a check payment through normal disbursing channels would cause an employee hardship. A statement should be made by the traveler on the voucher that "payment from imprest funds is necessary." The approving official, in approving the voucher, must consider the emergency need for the traveler to receive immediate payment through the imprest fund. Indiscriminate payment of travel vouchers in excess of $250 from the imprest fund will not be permitted in view of the excessive cash requirements needed to meet such payments.

c. Receipt of Payment. Cash payments for travel expenses made on either an SF 1012 or SF 1164 must be receipted for by the employee or the employee's representative in the space provided. When representatives of the employee receive the cash, these representatives must identify themselves to the cashier and include the form and number (if any) of their identification number alongside their name.

7. FUND REPLENISHMENTS TO SUB-CASHIER. A sub-cashier, to obtain reimbursement, should submit the subvouchers (receipts) to the Class B cashier who will replenish the sub-cashier's fund in the amount of paid receipts. Prepare SF 1165 in duplicate, mark the duplicate "memorandum copy" and enter on this copy the number of subvouchers. This memorandum copy will serve as a record of the transaction and be retained by the cashier. The orginial SF 1165 will accompany the paid receipts to the Class B cashier for replenishment. A sub-cashier should obtain reimbursement as frequently as necessary to maintain and control the fund properly but no less often than once each month. If the sub-cashier does not have any transactions during the month, the sub-cashier should furnish the Class B cashier from whom he or she received the advance a signed statement showing his or her cash accountability as of the last day of the month.

8. FUND REPLENISHMENTS TO CLASS A AND B CASHIERS.

a. Frequency. Periodically, but at least once each month and at the close of the fiscal year for all expenditures made through September 30 and not previously claimed, the cashier will submit subvouchers for replenishment. Replenishment is obtained by submitting SF 1129, Reimbursement Voucher, to the accounting office.

b. Preparation of SF 1129, Cashier Reimbursement Voucher and/or Accountability Report.

(1) Supporting Subvouchers. After payment by the cashier, subvouchers will be stamped "PAID" and numbered consecutively. Securely attach the subvouchers to the upper left-hand corner of the SF 1129 together with an adding machine tape summarizing the amounts of the subvouchers. Subvouchers may be listed on the reverse of the SF 1129 in lieu of providing the adding machine tape. Each subvoucher should show the proper appropriation and accounting classification chargeable. The date on which the purchase was made will be the basis for determining the fiscal year appropriation chargeable.

(2) Preparation of SF 1129. Prepare SF 1129 as illustrated in Appendix 1 to 1 TFRM 4-4000 in an original and one copy unless a copy is to be used as an "accountability report" to the Treasury disbursing officer. The SF 1129 is stated in favor of the cashier in his/her official capacity and will be signed in the space provided for the payee's certification. The inclusive numbers of the subvouchers will be shown on the SF 1129 and the "Status of Fund" section must be completed. Where the cashier desires replenishment in several checks, the number and amounts of the checks will also be stated. Requests for multiple checks under $25.00 will not be honored by the Disbursing Officer (1 TFRM 4-3050).

(3) Distribution of SF 1129. Distribute SF 1129 as follows:

Original - Signed by the cashier and forwarded to the accounting office responsible for verification and scheduling on SF 1166, Voucher and Schedule of Payments. Retained by the accounting office as a basic voucher.

1st copy - Retained by the cashier for his/her records.

9. ACCOUNTABILITY REPORTS.

a. Frequency. On the last workday of each month, each Class A and Class B cashier is required to submit a manually signed SF 1129 showing the status of the fund to the disbursing officer from whom the cashier received the advance as an "accountability report." If no replenishment is required, the cashier will submit as an accountability report a signed original SF 1129 with only the "Status of Fund" section completed to show the status of the fund as of the last workday of the month. This accountability report will include as a memorandum entry a summary of all replenishments requested during the month. In addition to the month-end report, an accountability report must also be prepared whenever there is a change in the amount of the fund (such as an additional advance) and when there is a change in cashiers.

b. Preparation of Accountability Report. Usually the SF 1129 is prepared in an original only. When there is a transfer of accountability between cashiers, two signed copies must be prepared. The "Status of Fund" block must be completed in its entirety to show all items which comprise the funds advanced, including any losses, shortages, interim receipts, etc. Class B cashiers will report the amount of funds advanced to sub-cashiers with their names and amounts listed on the reverse or as a separate attachment. The SF 1129 will be noted to show the number of reimbursement vouchers submitted during the month and the total dollar value. In the event an imprest fund is small and the cashier only submits one reimbursement voucher each month, a signed copy of this reimbursement voucher may be used as an accountability report. The SF 1129 in this case must be clearly marked "Accountability Report." This SF 1129 should be submitted on the last working day of the month.

c. Submission of Accountability Reports. Cashiers shall forward the manually signed SF 1129(s) to the disbursing officer from whom the cashier received the advance.

d. Class D Cashiers. Since this fund is for change-making purposes only, a Class D cashier will not make monthly accountability reports. The Class D cashier will submit Treasury Department's Division of Disbursement Form 1652, Statement of Advance Funds for Change-Making Purposes (DOD 1652), at least annually on the anniversary date of the original advance or after transfer of accountability to another cashier.

10. TREASURY'S ANNUAL RECONCILIATION OF FUNDS. Treasury will provide an Imprest Fund Control Report to the Department no later than November 30 of each year for reconciliation purposes. The control report will cover the accountability period ending September 30 of each fiscal year. The report will be distributed to the applicable operating administrations so that they can compare and confirm internal cashier records to accountability records of the servicing Treasury disbursing centers. The centers will be notified in writing when the review is completed and of the cause and resolution of any discrepancies. The servicing disbursing center for a cashier can be determined by referencing the center's office symbol reported for the cashier.

11. REVIEW OF REIMBURSEMENT VOUCHERS. Review of vouchers to assure compliance with DOT policy, procedures and limitations is the responsibility of the accounting office as part of voucher examining activities. Intermediate review by other offices should be kept to a minimum in order to expedite fund replenishment and avoid duplicate effort.

12. LIMITATIONS. Cash purchases using imprest funds are governed by the same limitations, principles, and restrictions as apply to small purchases generally. Additional standards or limitations on the use of imprest funds for small purchases may be established by the chief of the procurement office serving the area in which the funds are located. See Chapter 4 for limitations on the use of imprest funds.

13. ACQUISITION AND DISPOSITION OF TRADING STAMPS. Trading stamps shall be accepted from vendors in all cases in which the Government is entitled to such stamps. Trading stamps shall not be redeemed for merchandise by the Department. Local arrangements should be made to collect stamps at a central point and to donate them to local government welfare activities. It is suggested that they be given to Veterans' Administration hospitals and similar Federal institutions that can use the stamps for the benefit of patients. See 41 CFR 101-25.103.

14. COAST GUARD CG-4003, ADO AND CASHIER TRANSACTIONS. The Chief Disbursing Officer, Treasury Department, has approved the use of multipurpose Form CG-4003 to meet peculiar operational requirements of certain Coast Guard cashiers (extended periods underway).

CHAPTER 7. REVIEW OF FUND OPERATIONS

1. GENERAL. It is the responsibility of the Office of the Secretary and each operating administration to maintain appropriate accounting and internal controls for the assets for which it is responsible. This responsibility includes providing assurance of the legality, propriety and correctness of disbursements and collections of public funds.

2. CASH VERIFICATION.

   a. Responsibility. It is the responsibility of the chief of the accounting office to provide for unannounced verifications of cash balances in imprest funds under his or her accounting control. These verifications should be made as frequently as practicable throughout the year to afford good control but not less frequently than once each quarter (1 TFRM 4-3040.70). The cashier will not leave the scene of a count of cash funds until it is completed and the exact amount of cash on hand is determined.

   b. Cash Verification Statement. Form DOT F 2770.1, Statement of Cash Verification - Funds Advanced to Imprest Fund Cashier (Appendix 1), shall be used for the cash verification with copies being provided the cashier, the chief of the accounting office and each of the verifiers.

   c. Discrepancies. If any unauthorized use of, irregularities or discrepancies in connection with, or improper accounting for an imprest fund are disclosed through the cash verification, the chief of the accounting office should report it immediately. A formal report of all irregularities or deficiencies will be sent to the Treasury disbursing office in order that the accountability records of the disbursing office may be properly adjusted. This report must be forwarded to the disbursing office even though the irregularity or deficiency is reportable to the General Accounting Office. In addition to specifying the irregularity, the report should state whether prescribed procedures and requirements are being followed and include any recommendation considered necessary or desirable to prevent a recurrence of the irregularity or other deficiency and to otherwise strengthen control over the administration of the fund examined (1 TFRM 4-3040.80).

3. AUDIT. Audits of imprest funds will be conducted by the Department's Office of Inspector General.

4. REVIEW OF FUND ACTIVITIES. It is the responsibility of the chief of the accounting office to perform a quarterly review of imprest funds under his/her accounting control to determine that they are being operated in accordance with disbursing and accounting regulations, that the amount of each fund is consistent with the cash requirements, and that there is ample evidence for a continuing need of each fund. In addition, the review should establish the average monthly disbursement amount, the average number of monthly subvouchers and the average number of monthly reimbursement vouchers submitted for payment. The amount of the imprest fund should be consistent with the criteria in paragraph 2f, Chapter 2. If the review reveals that the fund is larger than needed, follow the steps outlined in paragraph 3, Chapter 5.

CHAPTER 8. RELIEF OR REQUESTING RELIEF FOR CASHIERS

1. AUTHORITY TO RELIEVE OR TO REQUEST RELIEF. The authority vested in the Secretary to relieve or to recommend relief by the Comptroller General for cashiers for physical loss or deficiency of Government funds has been delegated to the Assistant Secretary for Administration (Section 1.59(c)(3), Subpart C, Part 1, DOT 1100.60).

2. REFERENCES.

   a. Public Law 84-334 as revised (31 USC 3527) provides authority to the Comptroller General to relieve disbursing officers or cashiers for physical loss or deficiency of Government funds upon recommendation of an agency head or his/her designee. The Comptroller General authorizes the heads of departments to resolve by administrative action irregularities amounting to less than $500 except in cases involving exceptions or charges raised by the General Accounting Office (7 GAO 28.14, as amended by Comp. Gen. Ltr. B-161457, of 8-14-74).

   b. Manual of Procedures and Instructions for Cashiers issued by the Treasury Department specifies the authorities to be notified in the event of loss, shortage or theft of imprest funds (paragraphs 1008, 1009).

3. REPORTING A LOSS, SHORTAGE OR THEFT. The cashier who suffers a loss, shortage or theft shall, regardless of the amount, report all the facts immediately to the:

   a. Treasury Department Regional Disbursing Officer from whom the advance of imprest funds was received.

   b. Appropriate DOT accounting office. If the funds lost or stolen are needed to continue normal operation of the fund, the chief of the accounting office shall request the disbursing officer who advanced the funds to take the amount of the loss into his/her own account. This will provide restoration of the fund so that cashier operations can continue. This action to restore the funds, however, does not relieve the agency of the responsibility of clearing the loss by one of the actions outlined in paragraph 4 of this Chapter.

   c. Appropriate DOT investigations and security office.

   d. DOT Office of the Inspector General.

e. Nearest field office of the United States Secret Service and the Federal Bureau of Investigation. Small losses or shortages which might reasonably be the result of errors in change-making need not be reported to the Secret Service or the Federal Bureau of Investigation if there is no other indication of irregularity or improper action. However, ALL losses, shortages and thefts regardless of amount shall be reported to offices listed in a, b, c, and d of this paragraph.

In the event of an obvious robbery, the local police authority shall also be notified.

4. GRANTING ADMINISTRATIVE RELIEF OR REQUESTING RELIEF FROM GAO.

a. Administrative Relief. The Assistant Secretary for Administration may grant relief to a cashier where the loss, shortage, or theft is less than $500 provided the amount does not involve an exception or charge raised by the General Accounting Office. In determining whether relief should be granted, based upon the report of investigation of the facts and circumstances surrounding the loss, shortage, or theft, the official must determine that:

(1) The cashier was acting in the discharge of his/her official duties.

(2) Such loss, shortage, or theft occurred by reason of the act or omission of an act by a subordinate cashier.

(3) Such loss, shortage, or theft occurred without fault or negligence on the part of the cashier.

(4) Such loss, shortage, or theft was not the result of illegal or erroneous payments.

The letter of approval which includes the above determinations shall be prepared by the administration or departmental element in which the loss, shortage, or theft occurred for the signature of the Assistant Secretary for Administration. It will be supported by the report of investigation, a copy of the cashier's report, and copies of the reports, if available, of the Secret Service or FBI and the local police authority which investigated the case. The letter granting relief and the supporting documents shall be sent to the appropriate accounting office for action.

b. Relief by GAO. When the loss, shortage, or theft is $500 or more, the Assistant Secretary for Administration, after considering all the facts and circumstances, may request relief by the Comptroller General by submission of a letter requesting the relief through the Chief Disbursing Officer, Division of Disbursement, Bureau of Government Financial Operations, Treasury Department, Treasury Annex No. 1, Washington, D.C. 20226, to:

General Counsel
U.S. General Accounting Office
441 G Street, N.W.
Washington, D.C. 20548

The letter will include the determinations set forth in paragraph 4a(1) through (4) of this chapter, supported by the report of investigation, copy of the cashier's report, and copies of the reports, if available, of the Secret Service or FBI and the local police. The letter will be prepared by the administration or operating element in which the loss, shortage, or theft occurred for the signature of the Assistant Secretary for Administration. Under no circumstances will the request for relief be addressed to the Chief Disbursing Officer since only the General Accounting Office can grant relief for $500 or more.

c. GAO Exceptions or Charges. If the loss, shortage, or theft involves an exception or charge raised by the GAO, only the Comptroller General can grant relief, regardless of the amount involved.

5. ACTION BY THE ACCOUNTING OFFICE.

a. Charge to Appropriation. When notification is received that relief has been granted to the cashier, either by administrative action or GAO, an SF 1166, Voucher and Schedule of Payments, should be prepared charging a current year appropriation available for the amount involved and indicating in the payee block, either

(1) "Regional Disbursing Officer, Loss of Funds Account," when the funds have already been restored by the disbursing officer, OR

(2) "_____, Cashier," when funds have not been restored by the disbursing officer.

Explanation of the transaction should be indicated on the face of the SF 1166 and a copy of the letter granting relief should be submitted with the SF 1166 to the disbursing officer accountable for the funds advanced to the cashier.

b. Documentation and Control Record. Each case where administrative relief is granted shall be properly documented and available for GAO review at the audit site.

6. DENIAL OF RELIEF. When relief is denied administratively or by the Comptroller General, collection of the loss or deficiency will be made promptly from the employee involved. When the cashier is required to replace the funds and the loss has previously been restored by the disbursing officer, deposit of the funds will be made on SF 215, Deposit Ticket, showing credit to the disbursing officer's three-digit office number. In those cases when the disbursing officer has not previously restored the loss, the amount collected from the employee will be returned to the imprest fund to make it whole.

7. REPORTING OF IRREGULARITIES TO THE GENERAL ACCOUNTING OFFICE. Irregularities will be reported to the General Accounting Office as prescribed below and as required by 7 GAO 28.14:

a. Irregularities need not be reported to GAO until two years after occurrence of the incident (which will normally be one year prior to the end of the three year period provided by 31 USC 3526(c) for settlement of the account of an accountable officer) and need be reported then only if they have not been resolved by the time required for reporting. However, fraud or unusual irregularities both in nature and amount shall be reported to GAO as soon as possible after discovery.

b. Additional irregularities that are discovered subseqently and that apply to the same accountable officer and period being settled shall be reported immediately on discovery.

c. Subsequent developments on irregularities previously reported, such as collections, set-offs, or authorized relief actions shall also be reported immediately.

CHAPTER 9. HEADQUARTERS IMPREST FUND

1. GENERAL. An imprest fund for all DOT Headquarters organizations is administered centrally by the Office of the Secretary. This central service is operated under the DOT Working Capital Fund. The basis for distributing the cost of operations for the Headquarters imprest fund is contained in DOT 2300.5A, of 9-22-80.

2. DESIGNATION OF CASHIERS. The authority to designate imprest fund cashiers for the Departmental Headquarters has been redelegated by the Assistant Secretary for Administration to the Chief, Accounting Operations Division, M-45 (DOT 1100.60, Part 1, Subpart D, paragraph 1.59A(a)(1)).

3. IMPREST FUND PAYMENTS TO COAST GUARD MEMBERS.

   a. Under emergency and special situations when payment by Treasury check would not be timely enough to avoid personal hardship, Coast Guard members and Public Health Service officers detailed to the Coast Guard may receive cash payments for payroll related items under the following situations:

      (1) Advance payment of pay and allowances and mileage costs on permanent change of station.

      (2) Lump sum leave and pay, and allowances earned to date of separation or release from active duty.

      (3) Pay and allowances when member enters leave status prior to close of month.

      (4) Lump sum leave and reenlistment bonus upon reenlistment of member.

   b. Payments to the payee will be authorized on Navy Pay Receipt (NAVCOMPT - FORM 57) by signature of a Coast Guard certifying officer. Proper identification must be presented by the member at time of payment by the cashier.

FOR THE SECRETARY OF TRANSPORTATION

Robert L. Fairman
Assistant Secretary for Administration

STATEMENT OF CASH VERIFICATION

STATEMENT OF CASH VERIFICATION
FUNDS ADVANCED TO IMPREST FUND CASHIER

NAME OF: ☒ CASHIER ☐ SUBCASHIER	TITLE	LOCATION (City and State)
John Riggins	Imprest Fund Cashier	Washington, D. C.

FUNDS ADVANCED	FROM (Name)	TITLE	D.O. SYMBOL
	Joseph Gibbs	☐ CLASS-B CASHIER ☒ DISBURSING OFFICER	- 1164

AMOUNT → $ 3,500.00

Cash on Hand	$ 812.14	These two amounts should be same otherwise, explain below
Interim Receipts for Cash Advanced to Unbonded Employees	400.00	
Receipts on Hand for Cash Advanced to Subcashiers	1600.00	
Uncashed Advance Checks	150.00	
Unvouchered Receipts and Other Subvouchers	73.86	
Unpaid Reimbursement Vouchers. *(List date(s))* 2-23-83 ($353.55) 2-25-83 ($110.45)	464.00	
Funds Returned to Reduce Amounts Advanced	-0-	
TOTAL ACCOUNTED FOR →		$ 3,500.00
Difference, if any, between FUNDS ADVANCED and TOTAL ACCOUNTED FOR *(Explain below)*		$ -0-

Explanation, *(Continue on reverse)*

CERTIFICATE - We, the undersigned, verified the imprest fund of the above named cashier and hereby certify that the amount reported as "Total Accounted For" is current as of the time and date shown.

Time	Date
1700	2-28-83

Date	Signature	Title
2-28-83	s/ Helen Kilmer	Supv. Accountant
2-28-83	s/ Joseph Washington	Accountant

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