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	U· S· DEPARTMENT OF THE INTERIOR OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT DIRECTIVES SYSTEM	Subject Number: FIN - 3 Transmittal Number: 595 Date: JAN 2 4 1990

Subject: Imprest Cashier's Manual

Approval: Title: Director

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

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

3. Definitions:

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

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

4. Policy/Procedure: None.

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

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

7. References:

a. Treasury Fiscal Requirements Manual, 1 TFM 4-3000 and 4-4000; also referred to as the TFM;

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

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

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

DEPARTMENT OF THE INTERIOR

OFFICE OF SURFACE MINING
RECLAMATION AND ENFORCEMENT

IMPREST CASHIER'S MANUAL

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1. General.

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

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

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

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

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

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

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

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

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

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

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

Alternate to Cashier: One who has been designated in the same manner as a cashier but who will function in such capacity only during the absence of that cashier. 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 that apply to cashiers will apply to their alternates.

Alternate to Subcashier: One who has been designated in the same manner as a subcashier but who will function in such capacity only during the absence of that subcashier. Where the volume of transactions requires both subcashier and alternate to act simultaneously, the subcashier will advance funds on the basis of a receipt signed by the alternate. The provisions that apply to subcashiers will apply to their alternates.

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

2. Authorization and Designation:

a. Fund Authorization: Requests to establish an imprest fund may be made by an official no lower than the following OSM personnel: Field Office Directors, Chiefs of Administrative Service Centers, or the Chief, Management Services Division. The request shall be in memorandum form including justification for the fund and recommending a cashier. The request shall be sent to the Chief, Division of Financial Management (DFM). The Chief, DFM, is responsible for reviewing and approving the request. When an imprest fund is approved, DFM shall send a completed copy of the SF-211, "Request for Change or Establishment of Imprest Fund" to the office requesting the fund.

b. Request For Cashier: Requests to nominate or revoke an imprest cashier may be made by an official no lower than the following OSM personnel: Field Office Directors, Chiefs of Administrative Service Centers, or the Chief, Management Services Division. Upon approval, DFM shall send two copies of an acknowledgment memo (see attachment 13) to the requesting office confirming the designation of the new cashier. The Chief, DFM, is responsible for preparing the SF-211 and transmitting the cashier's designation to Treasury. For transferring responsibility of the imprest fund from an outgoing cashier to an incoming cashier, SF-1129 is used . See Section 8, "Accountability for Transfer of Cash Between Employees and Subcashier and the Primary Cashier" for more information on transferring the imprest fund responsibility.

c. Increasing Authorized Amount: The OSM employees described in paragraph [a] desiring an increase to their imprest fund balance shall send a memo justifying the increase to the Chief, DFM, for review and approval. A SF-211 shall be prepared and approved by the Chief, DFM. The original of the SF-211 shall be sent to Treasury for information purposes and a copy sent to the requesting office.

d. Reducing the Amount: The OSM employees described in paragraph [a] desiring a reduction to or discontinuance of their imprest fund balance shall send a memo justifying the decrease to the Chief, DFM, for review and approval. A SF-211 shall be prepared and approved by the Chief, DFM. The original of the SF-211 shall be sent to Treasury for information purposes and a copy sent to the requesting office.

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

3. Securing and Disbursing Cash:

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

b. Requesting Funds: When an Imprest Fund is established or the balance increased, the number and amount of the Treasury checks requested to set-up the fund shall be communicated in the original memo sent to the Chief, Division of Financial Management (see Section 4, "Authorization and Designation", paragraph a., "Designation" and paragraph c., "Increasing Authorized Amount"). The advance of OSM appropriations from Treasury may be requested in the form of a single check or multiple checks. For more information on requesting checks and managing the amount of cash on hand, see Section 11, "Replenishments and Liquidations", paragraph b., "When to Submit Replenishment Vouchers," subparagraph (2).

c. Denominations of Checks: The denomination of checks requested when an imprest fund is established or increased is an individual decision. For more information on requesting checks and managing the amount of cash on hand, see Section 11, "Replenishments and Liquidations", paragraph b., "When to Submit Replenishment Vouchers," subparagraph (2).

d. Determining Cash Requirements: Treasury regulation require the imprest cashier disburse the full amount of the fund at least once every 2 months (turnover). This turnover shall be monitored by DFM and quarterly reports made to the Field Office Director or equivalent (see paragraph e., "Cash Turnover Reviews"). These quarterly reports may indicate a need to reduce the imprest fund balance if the turnover rates consistently violate the 2-month rule described above.

e. Cash Turnover Reviews: A review of turnover rates shall be performed quarterly by the DFM, Reports and Analysis Section. This Section will report to the Field Office Director or equivalent if the review suggests an increase or decrease in the fund balance is appropriate. In addition, the Administrative Review requires an analysis of the turnover rates when the Review is performed (see Section 12, "Accountability Reports and Verification of Funds," paragraph h(2), "Administrative Reviews").

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

g. Endorsing an Unused Check: When a cashier or administrator returns a Treasury check to DFM as unused, the check shall be endorsed "Pay to the Order of the Office of Surface Mining Reclamation and Enforcement" and given to the local Collection Officer to be forwarded to DFM for deposit. The local office shall prepare a memo explaining the reason for the checks return and attached it to the unused check. The DFM Collection Officer shall deposit the check.

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

i. Paying Fees: Paying fees for cashing checks should be avoided. As mentioned above, a little effort to have a bank cash checks without a fee will probably be rewarded with success. If these fees are unavoidable, the payment must be documented like all the other imprest payments as follows:

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

(2) Pay the fee from the proceeds of the cashed check and obtain a receipt from the bank with "Paid" stamped on it (if the fee is over $15.00, the receipt must be signed or initialed by a bank employee);

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

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

k. Deposit Accounts: As of 12/31/88, a deposit or bank account for imprest funds is not permitted with OSM offices. If a cashier has persistent difficulties in cashing reimbursement checks, he/she may have grounds for establishing a deposit account. Such an account may only be used for withdrawing cash and no check writing privileges shall be granted. If a cashier believes he/she needs this service, the request shall be made to the Chief, DFM, by the

Administrative Officer (AO) or equivalent, through the OSM officials designated in paragraph 4a.

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

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

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

4. Safekeeping Facilities for Cash:

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

b. Proportion Facilities to Fund Size: It is the responsibility of the AO or equivalent and/or the cashier to determine if the safekeeping facilities for the imprest fund are adequate and in compliance with OSM policies. If the imprest funds are in jeopardy due to some unique circumstance of their location, it is the responsibility of the AO or equivalent and/or the cashier to initiate action to improve security.

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

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

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

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

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

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

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

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

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

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

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

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

i. Depositaries: Imprest funds for OSM offices are not authorized to be deposited in deposit or bank accounts. Authorization may be requested by contacting the Chief, DFM, (see Section 5, "Securing and Disbursing Cash," paragraph k., "Deposit Accounts").

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

5. Responsibilities for Cashier Funds:

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

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

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

d. Reporting Losses, Shortages, or Thefts: In the event of a loss or shortage of imprest funds, the cashier shall double-check the existence and amount of the loss and contact his/her supervisor. The cashier's supervisor shall contact the Administrative Officer (AO) or equivalent who shall make telephone contact with the Chief, Division of Financial Management. If there are unmistakable signs of a robbery of imprest funds, the local police or Federal Protective Service, if available, shall be contacted by the Administrative Officer. A written account of the facts of the case should be made as quickly as possible and forwarded to the Chief, DFM, to follow-up

the phone call. Contacts with the Inspector General's office and, if necessary, the General Accounting Office will be made through the Chief, DFM. The designated agency officer to whom reports of irregularities in the imprest fund balance will be made is the Chief, DFM.

e. What Happens Following Loss of Funds: If the loss appears to be the result of an improper action by the cashier, the AO or equivalent shall impound and audit the imprest fund, and assigned it to an alternate or new cashier. This procedure shall be decided by the Field Office Director or equivalent of the office where the loss occurs.

f. Shortages and Overages: The cashier is responsible for any shortages in an imprest fund under his/her care. If directed, the cashier shall restore the missing cash to the fund. Any overages which cannot be resolved by the cashier shall be deposited to Miscellaneous Receipt account 1060 "Forfeiture of Unclaimed Money and Property - OSM" in the following manner. The cashier shall prepare a memo to the local Collection Officer describing the overage and turn over the cash representing the overage. As long as the cashier holds onto the overage, the overage shall be accounted for as part of Cash on Hand in the Status of Fund section of the SF-1129 .

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

h. References: I TFM 4-3040.95; Manual of Procedures and Instruction for Cashiers, July 1985, pages 15-17; 330 DM 4-3000, Subchapter 8; Principles of Federal Appropriations Law, First Edition 1982, pages 10-19 through 10-29.

6. Accountability for Transfer of Cash Between Employees and Subcashier and the Primary Cashier:

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

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

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

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

e. Replenishment Procedure: If the advance is an ongoing one, the alternate shall submit all paid subvouchers to the primary cashier at the end of the each business day and receive replenishment. If the advance is short-term, the alternate shall submit all paid vouchers, and the remaining cash balance to the primary cashier when he/she returns.

f. What Happens to Advance Fund When Cashier is Absent:

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

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

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

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

i. Capability of a Subcashier to Advance Funds: A subcashier may advance funds to an alternate subcashier using an Interim Receipt for Cash. The subcashier shall notify the principal cashier of any advances made by him/her.

j. Replenishment Procedure: The subcashier shall account to the principal or alternate cashier to obtain replenishment at least once a month.

k. When a Principal Cashier Resigns: A change of principal cashier should be anticipated and a request for a designation of new principal cashier be sent to the Chief, DFM, in advance. The transfer of the imprest fund shall occur when the local office receives notification of the designation of a new cashier. When a principal cashier resigns unexpectedly, the imprest fund shall be transferred to an alternate cashier. If the departing cashier does not cooperate in accounting for the imprest fund, a three-person committee described in paragraph (f)(2), not including the alternate

cashier, shall be appointed to perform these duties. A request to change the designation of the alternate to principal shall be made to the Chief, DFM, immediately. Any Treasury checks in the imprest fund shall be endorsed, if possible, by the departing cashier over to the alternate cashier in the following manner: "Pay to the order of (name of alternate cashier)," and signed by the outgoing cashier. Treasury checks shall only be endorsed over to a Treasury designated cashier or alternate. If the departing principal cashier does not endorse the check(s) over to the alternate or cash the check(s) personally, the check(s) shall be voided and returned to the Chief, DFM, with a memo requesting a new check be issued to the new cashier or alternate. Subvoucher preparation does not require any special handling in this situation.

l. When Alternate Is Unavailable: When a principal cashier resigns unexpectedly and an alternate does not exist, a transfer shall not be made to a subcashier. All imprest fund cash, including the subcashier's, shall be counted by a three-person committee, properly documented with SF-1129 (see attachment 5), and given to the local collection officer to be forwarded to DFM for deposit. If a local collection officer is not available, the Field Office Director or AO may take responsibility for returning the funds to DFM. The imprest fund cash shall not be held for any length of time pending designation of a new cashier. A memo shall be submitted to the Chief, DFM, requesting the immediate designation of a new principal cashier. Any Treasury check(s) made out to the former principal cashier shall be voided and returned to the Chief, DFM, with a memo requesting a new check be issued to the new cashier or alternate. The three-member committee shall prepare the existing disbursement records as subvouchers and submit them with a SF-1129 (see attachment 4) to DFM for accounting with a memo describing the situation and informing DFM not to have a replenishment check prepared.

m. What To Do Before Transferring Funds: Before a transfer may be made, the principal cashier shall recall all cash advances made to alternates and subcashiers, count the cash and subvouchers until his/her advance is completely accounted for. The cash and subvoucher count shall be made in the presence of the incoming cashier. The advance to the principal cashier from OSM appropriations shall be completely accounted for before the transfer is made. If the principal cashier is not available because of an unexpected resignation, the three person committee shall perform the above steps

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

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

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

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

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

s. Form SF-1166: The SF-1166 is used exclusively by DFM.

t. Restoration of Advance to Alternate & SubCashiers: Once a transfer is completed, the new cashier shall restore the advances to the alternate and/or subcashier using the Interim Receipt.

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

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

7. Purchases and Miscellaneous Cash Payments:

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

b. Cash Limits: Departmental regulations restrict imprest fund purchases to $500.00 or less. Requests for a permanent exception to this regulation may be made to Department of the Interior, Office of Financial Management. These requests shall be directed to the Assistant Director, Budget and Administration.

c. Emergency Cash Needs: For emergency purposes, one-time exceptions to the $500.00 limit may only be granted by a Field Office Director, Assistant Director - EFO and WFO, Assistant Director - Budget and Administration, or designee. Documentation substantiating the approved exception will be submitted to DFM along with other subvouchers on the SF-1129 for recordkeeping.

d. Types of Authorized Payments: In general, an authorized payment is a payment directly related to the agency's official business. Transactions for the benefit of OSM employees and management are permitted only if these payments are directly related to the individual's official duties.

e. Conditions for Cash Payment of Typical Purchases:

(1) The cashier has the primary responsibility to ensure the imprest fund disbursements are properly documented. An approving official's signature on the correct form is necessary for all disbursements. All cashiers shall refer to the current OSM Directive PRC-3-3, for information on which OSM employees have authority to approve imprest fund transactions (ask your AO for assistance if needed). The approving official's signature shall either be on a SF-1012, Travel Voucher (see attachment 2); a SF-1164, Claim for Reimbursement (see attachment 7); an OSM Application and Account for Advance of Funds (see attachment 10); an OSM Requisition form (see attachment 12); or DI-1 requisition form (see attachment 9). The approving official must use one of the above forms except as noted below. A signature on a vendor receipt or other miscellaneous document is not satisfactory. OSM shall use a two-tier requisitioning process. This process permits employees to use a SF-1164 to document a purchase of less than $50, but requires a standard requisition form for purchases of $50 or more.

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

Type of Disbursement	Conditions of Payment
Advance for Purchase	- Interim Receipt for Cash; and - Approved requisition form with authorized signature if advance is $50 or more; - SF-1164 with authorized signature if advance is less than $50;
Travel Advance	- Copy of OSM Travel Authorization (see attachment 11); and - OSM Application and Account for Advance of Funds with authorized signature; - Maximum dollar limit is $150.00 except in emergency situations; - In emergencies, justification must be provided for subvoucher by Field Office Director or equivalent;
All Purchases of Supplies or Services	- Approved requisition form with authorized signature if purchase is $50 or more; or - SF-1164 with authorized signature if advance is less than $50; - Receipt of Purchase;
Reimbursement for Uniform Allowance	- Copy of Uniform Allowance Authorization; and - Receipt of Purchase(including cancelled checks, credit card receipts, credit card billing statements);
Repair of Equipment	- Approved requisition form with authorized signature if purchase is $50 or more; or - SF-1164 with authorized signature if advance is less than $50; - Receipt of Repair;
Postage Stamps, Parcel Post, COD Delivery Charges, Postal Charges	- Receipt of Purchase;

Local Shipping or Delivery	- Receipt of service (maximum payment of $100.00 per shipment); - Must be billed by and paid to the origin carrier;
Public Utility Bills	- Approved requisition form with authorized signature; and - Original utility bill; - If location of activity is so situated that cash payment is most efficient; - $50 maximum payment; - Long distance telephone bills must be certified;
Reimbursement for Local Transportation Expenses	- SF-1164 with authorized signature; and - Parking, taxi (if over $25), and toll receipts (if over $5);
Reimbursement for Out-of-Town Travel Expenses	- OSM Travel Authorization with authorized signature; and - SF-1012 with authorized signature; - Reimbursement is limited to $100.00;
Purchase of Money Orders By Cashier	- Receipt of Purchase;
Repair of Equipment Not Covered by Maintenance Agreement	- Approved requisition form with authorized signature; and - Receipt of Repair; and - Statement of Justification;
Tuition Payment for Training	- SF-182 (see attachment 1); - Payment is authorized when due prior to attendance, in cash only, and if $500 or less;
Purchase of Equipment in the Case of an Emergency	- Approved requisition form with authorized signature; and - Statement of Justification; and - Receipt of Purchase; - Payment is authorized only when purchasing non-capitalized equipment;
Emergency Salary Payments	- Not Authorized;

Award Payments - Not Authorized;

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

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

g. Regulations: All disbursements from the imprest fund must comply with the Federal Acquisition and Travel Regulations and all Departmental and OSM regulations. The imprest fund is not a vehicle for avoiding or evading the above-referenced regulations.

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

i. Money Order Fees: Money order fees shall be accounted as part of the money order purchase described above.

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

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

(1) All payments shall have an OSM or Standard Form, described in paragraph [e], with an approving official's signature as part of the subvoucher;

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

(A) If the purchase is less than $15.00:

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

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

(B) If the purchase is $15.00 or more:

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

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

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

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

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

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

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

8. Payment of Payrolls:

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

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

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

9. Replenishments and Liquidations:

a. Introduction: The SF-1129, "Reimbursement Voucher"(see attachment 4) is the form used to replenish the fund. The decision when to replenish the imprest fund is completely individual. Cash management considerations recommend replenishing the imprest fund when disbursements reach a certain amount. The following section describes this approach further.

b. When to Submit Replenishment Vouchers:

(1) Timing: A reimbursement voucher must be submitted on September 30 of each year and at least once a month if any transactions have occurred during that month. A cashier should consider replenishing the imprest fund more often than once a month. The decision to replenish the fund should be based on how much has been paid out of the fund since the last reimbursement voucher was sent. Experience has shown that replenishing the fund when accumulated disbursements reach between 25 percent - 35 percent of the fund's balance permits an adequate reserve for the time the replenishing check takes to arrive. Waiting a certain time period to submit a reimbursement voucher is easier but does not allow for emergencies or a sudden demand for imprest cash. This suggestion should be tempered by each cashier's own experience and the demands of the office he/she works in.

(2) Requesting Checks: When a reimbursement voucher is submitted, the cashier has a choice of receiving the replenishment in a single check of a large amount or multiple checks of smaller amounts. A single check may be easier to account for, but multiple checks have the advantage of reducing the amount of cash on hand. With multiple checks of smaller amounts, a cashier only has to cash one check at a time to meet demand and he/she avoids having a lot of extra cash in the cash box. Minimizing cash on hand is an important step in protecting the cashier's liability if a loss or theft occurs. If a Treasury check is stolen, the check may be traced or a stop-payment order given. If cash is stolen, it is gone forever. While it is important to minimize the amount of cash on hand, the fund must be able to meet the needs of the office it serves. The amount of cash on hand should be based on the size of the imprest fund, the expected number of transactions, when these transactions may occur, the dollar amount of these transactions, and the time needed to cash a Treasury check.

c. How to Submit Replenishment Vouchers: Imprest cashiers shall use predetermined DFM voucher numbers for both their vouchers, SF-1129, and subvouchers when submitting them for replenishment. The predetermined numbers for the vouchers are from a

different block than the predetermined numbers used for subvouchers. These predetermined numbers may be obtained by contacting the Administrative Officer (AO) or equivalent in each office. The SF-1129, is comprised of subvouchers. The voucher, SF-1129, shall include an adding machine tape of the subvouchers stapled to it. In the Accounting Classification section of the voucher, SF-1129, the cashier shall provide total amounts of all the subvouchers by account and object-class. Each subvoucher documents an individual transaction with the appropriate OSM or Standard Form and the supporting documents. The voucher, SF-1129, and subvouchers are submitted to the Division of Financial Management (DFM).

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

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

f. Liquidations: A liquidation of a part of or all of the imprest fund balance shall be approved with a SF-211. The AO or equivalent of the local office should contact the Chief, Division of Financial Management if liquidating the imprest fund is desired.

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

10. Accountability Reports and Verification of Funds:

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

b. Definition: For OSM purposes, an accountability report shall be a SF-1129 (see attachment 5) signed by the cashier;

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

(1) On the last workday of each month (minimum requirement); or

(2) Whenever the authorized balance of the imprest fund changes, either by increase or by liquidation; or

(3) Whenever there is a change of cashiers. The SF-1129 shall be signed by both the outgoing and incoming cashiers;

d. Using the Reimbursement Voucher as an Accountability Report: A SF-1129 prepared as a Reimbursement Voucher shall not be used as an Accountability Report. The Accountability Report (see attachment 5) contains different information than the Reimbursement Voucher in the Accounting Classification section of the document. The SF-1129 used as an Accountability Report shall be clearly marked "Accountability Report" at the top of the document;

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

(1) Notations showing the number of reimbursement vouchers submitted during that month and their total dollar value in the Accounting Classification section of the document; and

(2) A fully completed "status of fund" section showing all items which comprise the fund balance including unpaid reimbursement vouchers, unscheduled subvouchers, interim receipts for cash, cash on hand, losses, shortages, overages, advances to alternates, etc.; and

(3) Class B cashiers shall report the amount of funds advanced to subcashiers by name and amount on the SF-1129 or an attachment.

f. Subcashier: Subcashiers shall submit subvouchers at least monthly to the principal cashier. An Accountability Report shall be

filed with the principal cashier at least monthly by the subcashier. The subcashier shall use the same format and requirements for these reports that the principal cashier uses in his/her reports.

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

(1) Annually, on the anniversary date of the original advance;

(2) Whenever there is a change in the amount of the advance;

(3) Whenever there is a change in cashiers.

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

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

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

(1) Daily Reconciliation: Each cashier shall reconcile his/her account daily and furnish his/her superior with a daily written report (see attachment 16) on the status of the fund, indicating any shortages or overages. These daily reconciliations shall be retained on file by the supervisor for subsequent review by OSM administrative personnel. A full-sized Daily Reconciliation Worksheet, suitable for copying, is on attachment 17.

(2) Quarterly Audits: The quarterly unannounced audits (verifications) of the imprest fund shall be performed by two responsible employees appointed by the Field Office Director or equivalent. These employees shall be independent of the imprest cashier's supervision. The audit shall involve counting all cash on hand, uncashed Treasury checks, interim receipts for cash (SF-1165), unscheduled subvouchers, and unpaid reimbursement vouchers. The sum of these counts must equal the amount of cash advanced to the cashier. The report (see attachment 14) documenting the audit shall be prepared in duplicate and both copies signed by the employees performing the audit. One copy shall be submitted to the Field Office Director or equivalent, then to be forwarded to the Chief, DFM. The other copy shall be kept in the imprest fund's records for

future review. The reports of the audit shall be submitted to the Chief, DFM by the last day of the month following the end of the quarter (January 31, April 30, July 31, and October 31). A full-sized Quarterly Unannounced Imprest Fund Audit Report, suitable for copying, is on attachment 14.

(3) Administrative Reviews: Unannounced administrative reviews shall be performed annually for imprest funds of $5,000.00 or less and semiannually for imprest funds in excess of $5,000.00. The review shall follow a predetermined format (see attachment 15) established by the DFM. Copies of the review format may be obtained from the Chief, Reports and Analysis Section, Division of Financial Management. The review shall be performed by two employees, appointed by the Field Office Director or equivalent, who are independent of the imprest cashier's supervision. Annual Administrative reviews shall be submitted to the Chief, DFM on December 31 of each year. Semiannual Administrative Reviews shall be submitted to the Chief, DFM on June 30 and December 31 of each year. The Chief, DFM, will certify the reviews were performed and the certification will be forwarded to the Office of Financial Management, Office of the Assistant Secretary, by January 31 of the succeeding year. A full-sized Imprest Fund Administrative Review, suitable for copying, is on attachment 15.

j. Missing Funds: Any loss or theft disclosed by a verification shall be reported immediately (See Section 7, "Responsibilities of Cashier Funds").

k. Reports of Irregularities: Any irregularities disclosed by a verification or review shall be reported immediately (See section 7 "Responsibilities for Cashier Funds", paragraph d."Reporting Losses, Shortages, or Thefts").

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

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

(1) By action which clears the cashier of liability (see Section 7,"Responsibilities for Cashier Funds");

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

n. Clearance by Administrative Action: A cashier may be cleared of liability for lost funds by either OSM, the Department of the Interior, or the General Accounting Office, depending on the amount of the loss (see Section 7, "Responsibilities for Cashier Funds");

o. Clearance by Cashier: If administrative action does not relieve a cashier of liability for a loss of funds, the cashier shall restore the amount of the loss from his/her personal funds. The cashier's payment shall be given to the local Collection officer and deposited by DFM using SF-215, "Deposit Ticket."

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

11. References.

a. Treasury Financial Manual, 1 TFM 4-3000 and 4-4000, formerly referred to as the Treasury Fiscal Requirements Manual;

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

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

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

12. Attachments.

1. SF-182, Request, Authorization, Agreement and Certification of Training;

2. SF-1012, Travel Voucher;

3. SF-1094, U.S. Tax Exemption Certificate, example;

4. SF-1129, Reimbursement Voucher, example;

5. SF-1129, Accountability Report, example;

6. SF-1129, Transfer of Imprest Fund Between Cashiers, example;

7. SF-1164, Claim for Reimbursement for Expenditures on Official Business, example;

8. SF-1165, Receipt of Cash-Subvoucher, example;

9. DI-1, Requisition form;

10. OSM Application and Account for Advance of Funds form, example;

11. OSM Travel Authorization form;

12. OSM Requisition form;

13. OSM Certification Memo;

14. OSM Quarterly Unannounced Imprest Fund Audit Report (full-size);

15. OSM Imprest Fund Administrative Review (full-size);

16. OSM Daily Reconciliation Worksheet, example;

17. OSM Daily Reconciliation Worksheet (full-size).

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

Attachment 1

Request, Authorization, Agreement and Certification of Training

Form SF-182

REQUEST, AUTHORIZATION, AGREEMENT AND CERTIFICATION OF TRAINING

Section A—TRAINEE INFORMATION

Section B—TRAINING COURSE DATA

19302

Section C—ESTIMATED COSTS AND BILLING INFORMATION

Section D—APPROVALS

Section E—APPROVAL / CONCURRENCE

Section F—CERTIFICATION OF TRAINING COMPLETION

14-18-0001

Office of Surface Mining
P.O. Box 25065
Denver, CO 80225

TRAINING FACILITY ▶ Bills should be sent to office indicated in Item 25 ▶ Please refer to number given in Item 25 to assure prompt payment.

Copy 1-Agency (Training/Personnel Folder)

Attachment 2

Travel Voucher

Form SF-1012

TRAVEL VOUCHER

(Read the Privacy Act Statement on the back)

1. DEPARTMENT OR ESTABLISHMENT, BUREAU DIVISION OR OFFICE

2. TYPE OF TRAVEL
☐ TEMPORARY DUTY
☐ PERMANENT CHANGE OF STATION

3. VOUCHER NO.

4. SCHEDULE NO.

5. TRAVELER (PAYEE)
a. NAME (Last, first, middle initial)
b. SOCIAL SECURITY NO.
c. MAILING ADDRESS (Include ZIP Code)
d. OFFICE TELEPHONE NO.
e. PRESENT DUTY STATION
f. RESIDENCE (City and State)

6. PERIOD OF TRAVEL
a. FROM
b. TO

7. TRAVEL AUTHORIZATION
a. NUMBER(S)
b. DATE(S)

10. CHECK NO.

8. TRAVEL ADVANCE
a. Outstanding
b. Amount to be applied
c. Amount due Government (Attached) ☐ Check ☐ Cash
d. Balance outstanding

9. CASH PAYMENT RECEIPT
a. DATE RECEIVED
b. AMOUNT RECEIVED $
c. PAYEE'S SIGNATURE

11. PAID BY

12. GOVERNMENT TRANSPORTATION REQUESTS, OR TRANSPORTATION TICKETS, IF PURCHASED WITH CASH. (List by number below and attach passenger coupons, if cash is used show claim on reverse side.)

I hereby assign to the United States any right I may have against any carrier in connection with nonrecoverable transportation charges described below purchased under cash payment procedures (FPMR 101-7). ▶ Traveler's Initial

	AGENT'S VALUATION OF TICKET (a)	ISSUING CARRIER (Initials) (b)	MODE, CLASS OF SERVICE AND ACCOMMODATIONS (c)	DATE ISSUED (d)	POINTS OF TRAVEL FROM (e)	POINTS OF TRAVEL TO (f)
a						

13. I certify that this voucher is true and correct to the best of my knowledge and belief, and that payment or credit has not been received by me. When applicable, per diem claimed is based on the average cost of lodging incurred during the period covered by this voucher.

TRAVELER SIGN HERE ▶ DATE AMOUNT CLAIMED ▶ $

NOTE: Falsification of an item on an expense account works a forfeiture of claim (28 U.S.C. 2514) and may result in a fine of not more than $10,000 or imprisonment for not more than 5 years or both (18 U.S.C. 287; id. 1001).

14. This voucher is approved. Long distance telephone calls, if any, are certified as necessary in the interest of the Government. (NOTE: If long distance telephone calls are included, the approving officer must have been authorized in writing by the head of the department or agency to so certify (31 U.S.C. 680a).)

APPROVING OFFICIAL SIGN HERE ▶ DATE

17. FOR FINANCE OFFICE USE ONLY COMPUTATION
a. DIFFERENCES IF ANY (Explain and show amount) $
b. TOTAL VERIFIED CORRECT FOR CHANGE TO APPROPRIATION (Certifier's initials) $
c. APPLIED TO TRAVEL ADVANCE (Appropriation symbol) $
d. NET TO TRAVELER ▶ $

15. LAST PRECEDING VOUCHER PAID UNDER SAME TRAVEL AUTHORIZATION
a. VOUCHER NO.
b. D.C. SYMBOL
c. MONTH & YEAR

16. THIS VOUCHER IS CERTIFIED CORRECT AND PROPER FOR PAYMENT

AUTHORIZED CERTIFYING OFFICIAL SIGN HERE ▶ DATE

18. ACCOUNTING CLASSIFICATION

1012-116 NSN 7540-00-634-4180 STANDARD FORM 1012 (REV. 10-77) Prescribed by GSA FPMR 101-7

Attachment 2

Travel Voucher Form SF-1012

SCHEDULE OF EXPENSES AND AMOUNTS CLAIMED

INSTRUCTIONS TO TRAVELER *(Unlisted items are self explanatory)*

Col. (c) If the voucher includes per diem allowances for members of employee's immediate family, show members' names, ages, and relationship to employee and marital status of children (unless information is shown on the travel authorization.)

Complete only for actual expense travel: Col. (d) thru (g) Show amount incurred for each meal, including tax and tips, and daily total meal cost. (h) Show expenses, such as laundry, cleaning and pressing of clothes, tips to bellboys, porters, etc. (other than for meals). (i) Complete for per diem and actual expense travel. (j) Show total subsistence expense incurred for actual expense travel. (m) Show per diem amount limited to maximum rate, or if travel on actual expense, show the lesser of the amount from col. (j) or maximum rate. (n) Show expenses, such as taxicab/limousine fares, air fare (if purchased with cash), local or long distance telephone calls for Government business, car rental, relocation other than subsistence, etc.

Complete this information if this is a continuation sheet: PAGE ___ OF ___ PAGES

TRAVEL AUTHORIZATION NO.

TRAVELER'S LAST NAME

DATE 19__ (a)	TIME (Hour and am/pm) (b)	DESCRIPTION (Departure/arrival city, per diem, computation, or other explanation of expense) (c)	ITEMIZED SUBSISTENCE EXPENSES: MEALS: BREAKFAST (d)	LUNCH (e)	DINNER (f)	TOTAL (g)	MISCELLANEOUS SUBSISTENCE (h)	LODGING (i)	TOTAL SUBSISTENCE EXPENSE (j)	MILEAGE RATE ¢ NO. OF MILES (k)	AMOUNT CLAIMED: MILEAGE (l)	SUBSISTENCE (m)	OTHER (n)
										SUBTOTALS ▶			
										TOTALS ▶			

If additional space is required, continue on another SF 1012 A BACK, leaving the front blank.

[illegible]

Enter grand total of columns (l), (m) and (n), below and in item 12 on the front of this form.

TOTAL AMOUNT CLAIMED ▶

STANDARD FORM 1012 BACK (10-77)

Attachment 3

U.S. Tax Exemption Certificate
Example

Form SF-1094

U.S. TAX EXEMPTION CERTIFICATE	Read the instructions on the reverse side.	DEPARTMENT, AGENCY, OR OFFICE: OSMRE	SERIAL NO.: K-632026
ITEM PURCHASED FOR EXCLUSIVE USE OF THE U.S. GOVERNMENT (Describe): Rubber Baby Buggy Bumpers (1 set)			QUANTITY: 1 / UNIT PRICE: $ 10.34
VENDOR FROM WHICH PURCHASED	NAME: Bernie's Baby Buggies ADDRESS (No., Street, City, State, and ZIP Code): 1234 Main St., Somewhere, CO 81234	A tax exemption certificate has been issued and the described item(s) has (have) been delivered and invoiced pursuant to:	Amount of Tax Excluded: State $ 0.55; Local $ 0.73
I certify that the information on this form is true and correct to the best of my knowledge and belief. PURCHASER'S SIGNATURE, OFFICE TITLE, AND ADDRESS: OSMRE, Federal Building, 1234 Main St., Somewhere, CO 81234 — AO	DATE: 2-29-89	P.O. OR CONTRACT NO.: None DATES: n/a	For Administrative Office: D.O. SYMBOL NO.
Certified correct and just: SIGNATURE AND TITLE OF VENDOR'S REPRESENTATIVE: [signature] — Owner	DATE: 2-29-89		VOUCHER NO. DATE

STANDARD FORM 1094 (REV. 10-83)
Prescribed by GSA
FAR (48 CFR) 53.229

INSTRUCTIONS

1. This form will be used to establish the Government's exemption or immunity from State or Local taxes whenever no other evidence is available.

2. This form shall NOT be used for:
(a) Purchases of quarters or subsistence made by employees in travel status.
(b) Expenses incident to use of a privately owned motor vehicle for which a mileage allowance has been authorized, or
(c) Merchandise purchased which is subject only to Federal Tax.

3. If the spaces provided on the face of this form are inadequate, attach a separate statement containing the required information.

4. If both State and Local taxes are involved, use a separate form for each tax. The certificate will be provided to the vendor when the prices exclude State or Local tax.

5. The serial number of each certificate prepared will be shown on the payment voucher.

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

STANDARD FORM 1094 BACK (REV. 10-83)

Attachment 4

Reimbursement Voucher
Example

Form SF-1129

Standard Form 1129
7 GAO 7106
1149-106
ATTACH SUBVOUCHERS HERE

REIMBURSEMENT VOUCHER

Voucher No. 17,901

Schedule No. . . . . .

PAID BY

U.S. Department of the Interior, Office of Surface Mining
(Department, bureau, or establishment)

Payee's name Ina Cashier

Mailing address OSMRE, Federal Building, 1234 Main St.
Nowhere, CO 81234

For payments made on account of official business as per attached subvouchers numbers 17,001 to 17,010, inclusive, for the period Oct 1, 1989, to Oct 14, 1989, and reclaimed subvouchers numbers ..... → AMOUNT: Dollars 700 Cents 00

STATUS OF FUND	Dollars	Cents
This Voucher	700	00
Unpaid Reimbursement Voucher Dated 9/30	300	00
Unscheduled Subvouchers		
Interim Receipts for Cash		
Cash on Hand	500	00
Uncashed Treasury Check	500	00
Uncashed Treasury Check	500	00
Total	2,500	00

Differences

Amount verified; correct for

(Signature or Initials)
(For Administrative Use)

Approved: [signature]
Administrative Officer

I certify that the disbursements claimed herein are correct and proper, that payment has not been received, and that the status of the fund for which I am accountable is as stated above.

10-14-89 [signature]
(Date) (Cashier)

Title Imprest Cashier

Number of reimbursement checks desired 1

In the amounts of $ 700.00

Pursuant to authority vested in me, I certify that this voucher is correct and proper for payment.

(Date) *Authorized Certifying Officer.*

ACCOUNTING CLASSIFICATION

Account No.	Object- Class	Amount
164460000	2500	$ 300.00
164460000	2600	50.00
124481000	2600	50.00
Travel Advances		200.00
Travel Vouchers		100.00
		$ 700.00

Paid by Check(s) No.(s)

Paid by cash, $ ..... on ..... (Date)

Payee

★U.S. GOVERNMENT PRINTING OFFICE: 1979-281-647/3615

Attachment 5

Accountability Report
Example

Form SF-1129

Standard Form 1129
GAO 1101
1121-106
ATTACH SUBVOUCHERS HERE

REIMBURSEMENT VOUCHER
ACCOUNTABILITY REPORT

Voucher No. .....

Schedule No .....

PAID BY

U.S. Department of the Interior, Office of Surface Mining
(Department, bureau, or establishment)

Payee's name Ina Cashier

Mailing address OSMRE, Federal Building, 1234 Main St.

Nowhere, CO 81234

For payments made on account of official business as per attached subvouchers numbers ..... to ....., inclusive, for the period ....., 19....., to ....., 19..... and reclaimed subvouchers numbers .....

STATUS OF FUND	DOLLARS	CENTS
This Voucher		
Unpaid Reimbursement Voucher Dated 3/31	450	00
Unscheduled Subvouchers		
Interim Receipts for Cash	500	00
Cash on Hand	600	00
Uncashed Treasury Check	500	00
Uncashed Treasury Check	450	00
Total	2,500	00

Differences .....

Amount verified; correct for .....

(Signature or initials) .....
(For Administrative Use)

Approved: [signature]
Administrative Officer

I certify that the disbursements claimed herein are correct and proper, that payment has not been received, and that the status of the fund for which I am accountable is as stated above.

4-1-89 [signature]
(Date) (Cashier)

Title Imprest Cashier

Number of reimbursement checks desired .....

in the amounts of .....

Pursuant to authority vested in me, I certify that this voucher is correct and proper for payment.

..... (Date) ..... *Authorized Certifying Officer.*

ACCOUNTING CLASSIFICATION

Number of Reimbursement Vouchers Submitted During Month: 2
Total Dollar Amount of these Vouchers: $ 1,750.00

Amount Advanced to Alternate Cashier: $ 500.00

Paid by Check(s) No.(s)

Paid by cash, $ ..... (Date)

Payee .....

U.S. GOVERNMENT PRINTING OFFICE: 1978-261-647/3615

Attachment 6

Transfer of Imprest Fund Between Cashiers Form SF-1129
Example

Standard Form 1129
GAO Title
1129-106
ATTACH SUBVOUCHERS HERE

REIMBURSEMENT VOUCHER

Voucher No 17,915

Schedule No . . . . . .

PAID BY

U.S. Department of the Interior, Office of Surface Mining
(Department, bureau, or establishment)

Payee's name New Cashier

Mailing address OSMRE, Federal Building, 1234 Main St.

Nowhere, CO 81234

For payments made on account of official business as per attached subvouchers numbers 17,086 to 17,102, inclusive, for the period Apr 1, 1990, to Apr 15, 1990, and reclaimed subvouchers numbers ..... → AMOUNT Dollars 200 Cents 00

STATUS OF FUND	Dollars	Cents
This Voucher	200	00
Unpaid Reimbursement Voucher Dated 3/31	300	00
Unscheduled Subvouchers		
Interim Receipts for Cash	500	00
Cash on Hand	500	00
Uncashed Treasury Check	500	00
Uncashed Treasury Check	500	00
Total	2,500	00

Differences

Amount verified; correct for

(Signature or initials)
(For Administrative Use)

Approved: [signature]
Administrative Officer

I certify that the disbursements claimed herein are correct and proper, that payment has not been received, and that the status of the fund for which I am accountable is as stated above, and has been transferred to New Cashier as of this date.

4-15-90 (Date) [signature] (Cashier)

Title Outgoing Cashier

Number of reimbursement checks desired 1

in the amounts of $ 200.00

Pursuant to authority vested in me, I certify that this voucher is correct and proper for payment.

(Date) *Authorized Certifying Officer.*

ACCOUNTING CLASSIFICATION

Account No.	Object-Class	Amount
164460000	2500	$ 150.00
164460000	2600	50.00
		$ 200.00

Except as noted above, I hereby accept accountability for this imprest fund of $ 2,500.00.

[signature] 4/15/90
Incoming Cashier

Paid by Check(s) No.(s)

Paid by cash, $ ..... on ..... (Date)

Payee

* U.S. GOVERNMENT PRINTING OFFICE: 1978-281-647/3615

Attachment 7

Claim for Reimbursement for Expenditures on Official Business

Form SF-1164

CLAIM FOR REIMBURSEMENT FOR EXPENDITURES ON OFFICIAL BUSINESS

1. DEPARTMENT OR ESTABLISHMENT, BUREAU, DIVISION OR OFFICE: D01-OSMRE

2. VOUCHER NUMBER

3. SCHEDULE NUMBER

Read the Privacy Act Statement on the back of this form

5. PAID BY

CLAIMANT 4.

a. NAME (Last, first, middle initial): Bureaucrat, Barry B.

b. SOCIAL SECURITY NO.: 123-45-6789

c. MAILING ADDRESS (Include ZIP Code): 9876 Ash St. Somewhere, CO 81234

d. OFFICE TELEPHONE NUMBER: 123-4567

6. EXPENDITURES (If fare claimed in col. (g) exceeds charge for one person, show in col. (h) the number of additional persons which accompanied the claimant.)

DATE 1989 (a)	CODE (b)	Show appropriate code in col. (b): A—Local travel, B—Telephone or telegraph, or C—Other Expenses (itemized) (Explain expenditures in spacing below) c. FROM	d. TO	MILEAGE RATE 24 ¢ NO. OF MILES (e)	AMOUNT CLAIMED: MILEAGE (f)	FARE CH. TOLL (g)	ADD. PERSONS (h)	TIPS AND MISCELLANEOUS (i)
2/29	A	OSMRE Office	Bernie's Baby Buggies 1234 Main St.	10	2.40			
2/29	C	Parking						2.75

If additional space is required continue on the back.

SUBTOTALS CARRIED FORWARD FROM THE BACK

7. AMOUNT CLAIMED (Total of cols. (f), (g) and (i)) $ 5.15

TOTALS: 2.40 | 2.75

8. The claim is approved. Long distance telephone calls, if shown, are certified as necessary in the interest of the Government. (Note: If long distance calls are included, the approving official must have been authorized, in writing, by the head of the department or agency to so certify (31 U.S.C. 68(a).)

Sign Original Only

APPROVING OFFICIAL SIGN HERE: [signature] DATE: 2/29/89

9. The claim is certified correct and proper for payment.

Sign Original Only

AUTHORIZED CERTIFYING OFFICER SIGN HERE: DATE:

10. I certify that this claim is true and correct to the best of my knowledge and belief and that payment or credit has not been received by me.

PAYMENT DESIRED *Sign Original Only*

☐ CHECK ☒ CASH

CLAIMANT SIGN HERE: [signature] DATE: 2/29/89

11. CASH PAYMENT RECEIPT

a. PAYEE (Signature): [signature]

b. DATE RECEIVED: 2-29-89

c. AMOUNT: $ 5.15

12. PAYMENT MADE BY CHECK NO.

ACCOUNTING CLASSIFICATION

ACCOUNT: 164460000

OBJECT-CLASS: 2140

1164-210

STANDARD FORM 1164 (Rev. 11-77) Prescribed by GSA, FPMR (CFR 41-106-7)

Claim for Reimbursement for Expenditures on Official Business Example

Form SF-1164

4. EXPENDITURES—*Continued*

DATE 19__ (a)	CODE (b)	(Enter appropriate code in col. (b): A—Local travel; B—Telephone or telegraph; or C—Other Expenses (itemized)) (Explain expenditures in specific detail.) (c) FROM	(d) TO	MILEAGE RATE ¢ / NO. OF MILES (e)	AMOUNT CLAIMED: MILEAGE (f)	FARE OR TOLL (g)	ADD. PER-SONS (h)	TIPS AND MISCEL-LANEOUS (i)
		Total each column and enter on line front, pertaining line ▶						

In compliance with the Privacy Act of 1974, the following information is provided: Solicitation of the information on this form is authorized by 5 U.S.C. Chapter 57 as implemented by the Federal Travel Regulations (FPMR 101-7), E.O. 11609 of July 22, 1971, E.O. 11012 of March 27, 1962, E.O. 9397 of November 22, 1943, and 26 U.S.C. 6011(b) and 6109. The primary purpose of the requested information is to determine payment or reimbursement to eligible individuals for allowable travel and/or other expenses incurred under appropriate administrative authorization and to record and maintain costs of such reimbursements to the Government. The information will be used by Federal agency officers and employees who have a need for the information in the performance of their official duties. The information may be disclosed to appropriate Federal, State, local, or foreign agencies, when relevant to civil, criminal, or regulatory investigations or prosecutions, or when pursuant to a requirement by this agency in connection with the hiring or firing of an employee, the issuance of a security clearance, or investigations of the performance of official duty while in Government service. Your Social Security Account Number (SSN) is solicited under the authority of the Internal Revenue Code (26 U.S.C. 6011(b) and 6109) and E.O. 9397, November 22, 1943, for use as a taxpayer and/or employee identification number; disclosure is MANDATORY on vouchers claiming payment or reimbursement which is, or may be, taxable income. Disclosure of your SSN and other requested information is voluntary in all other instances; however, failure to provide the information (other than SSN) required to support the claim may result in delay or loss of reimbursement.

[illegible] STANDARD FORM 1164 Back (Rev. [illegible])

Attachment 8

Form SF-1165

Receipt for Cash - Subvoucher
Interim Receipt for Cash
Example

Standard Form 1165
5 GAO 1109
1-66-100

RECEIPT FOR CASH—SUBVOUCHER

(To be used when invoice is not available)

Subvoucher No. _____

Date _____

INTERIM RECEIPT FOR CASH

DATE 2/29/89

Received of Imprest Fund Cashier $ 25.00 for which I hold myself accountable to the United States.

[signature]
(Signature)

NOTE TO SIGNER

Be sure this receipt is marked "VCHR" and returned to you when the transaction is completed or the funds returned to the Cashier.

* GPO : 1981 O - 335-74.

Received in cash from [signature]

Eighteen and 34 ($ 18.34) for the following:

QUANTITY	ARTICLES OR SERVICES	AMOUNT
1	Rubber Baby Buggy Bumper (1 set)	18.34

Vendor Bernie's Baby Buggies

Address 1234 Main St., Somewhere, CO 81234

By [signature]
(Signature of Vendor/Agent)

Title Owner
(DO NOT SIGN IN DUPLICATE)

PURPOSE (Project, etc.)

APPROPRIATION AND ACCOUNTING CLASSIFICATION

Attachment 9

Requisition Form

Form DI-1

UNITED STATES
DEPARTMENT OF THE INTERIOR
REQUISITION

Page 1 of____ Pages____

Requisition Number

To

Bureau or Office

Date

Appropriation and Allotment or Project No.

Charge shipping costs to

Vendor

Deliver to

Item or Form No.	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT

For Use When Additional Approval Is Required

Bureau Office

Signature

Date

Title

Requisitioned by (Signature)

Title

Approved by (Signature)

Title

Attachment 10

Application And Account For Advance Of Funds OSM Form
Example

UNITED STATES
DEPARTMENT OF THE INTERIOR
Office of Surface Mining

ACT F TRANSACTION NO. OC
4 0 4 U A

APPLICATION AND ACCOUNT FOR ADVANCE OF FUNDS

Social Security Number	Name of Traveler	Duty Station
123-45-6789	Bureaucrat Barry B.	American Samoa

An Advance of Funds is Hereby Requested for Travel and Other Expenses to Be Incurred Under Authorization No. 12345 Dated 2/29/89

Itinerary: From American Samoa To Wash. D.C.

Type of Travel: ☒ Temporary Duty ☐ Permanent Change of Station

Type of Advance: ☐ Check ☒ Cash

Mail Check To:

(Date) (Signature of Traveler)

(Date) (Signature of Approving Official)

(Title of Approving Official)

Balance Due U.S. From Previous Advance ..... $ -0-

Amount Herein Applied For ..... $ 150.00

TOTAL ..... $ 150.00

Cash Payment of $ 150.00

Received (Date) 3-15-89

(Signature of Payee)

ORG.	PP		T1	T2	ACCOUNT	OBJ	SUB	AMOUNT

DISTRIBUTION — SEE REVERSE

Attachment 11

Travel Authorization Form OSM Form

UNITED STATES
DEPARTMENT OF THE INTERIOR
Office of Surface Mining

TRAVEL AUTHORIZATION

(Read the Privacy Act Statement on the back)

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

4. _____
(Issuing Office)

5. Social Security No. (13–21) – –
6. Name (22–40) (Last) (First) (M.I.)
7. Date (41–46) Mo Da Yr.

8. Title _____ 9. Official Station _____

You are authorized to travel as indicated below and to incur necessary expenses in accordance with applicable laws and regulations.

PLACES OF TRAVEL

10. From: _____ 11. To: _____

12. Purpose and Remarks:

13. Per Diem Allowance:

14. Period of Travel: Beginning on or about Ending on or about

MODE OF TRAVEL

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

ESTIMATED COST

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

31.

Account Number	Amount

MISCELLANEOUS

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

32. _____ _____
(Requestor's signature)

33. _____ _____
(Title)

34 _____

35 _____
(Authorizing Officer's signature)

36 _____
(Title)