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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: 706 Date: JAN 21 1992

Subject: Imprest Cashier's Manual

Approval: [signature] **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 Services Divisions, 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, I TFM4-3000 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.

8. Effective Date: Upon Issuance.

9. Contact: Chief, Division of Financial Management (DFM), (303) 236-0331, FTS 776-0331.

10. Key words: Imprest Cashier's Manual.

11. List of Appendices: Appendix 1, Imprest Cashier's Manual.

DEPARTMENT OF THE INTERIOR

OFFICE OF SURFACE MINING
RECLAMATION AND ENFORCEMENT

IMPREST CASHIER'S MANUAL

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1. General.

a. This manual details 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's 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 as well as 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 <u>only during the absence of that cashier</u>. The only exception to functioning in the absence of the cashier is if the volume of transactions requires both principal and alternate to act simultaneously. 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 <u>only during the absence of that subcashier</u>. The only exception to functioning in the absence of the cashier is if the volume of transactions requires both subcashier and alternate to act simultaneously. 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 (FOD's), Chiefs of Administrative Services Divisions, or the Chief, Management Services Division. The request shall be in memorandum form. The necessity for the fund shall be justified, a fund amount requested, and a cashier recommended by name. The request shall be sent to the Chief, 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 designate or revoke an imprest cashier may be made by an official no lower than the following OSM personnel: FOD's, Chiefs of Administrative Services Divisions, ESC and WSC, or the Chief, Management Services Division. Upon approval, DFM shall send two copies of an acknowledgment memo (see Attachment 12) 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 6, "Accountability for Transfer of Cash Between Employees and Subcashier and the Principal Cashier" for more information on transferring the imprest fund responsibility.)

c. Increasing Authorized Amount: The OSM officials 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 confirmation memo will be sent to the requesting office upon disposition of the request for the increase.

d. Reducing the Amount or Liquidating the Fund: The OSM officials 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 confirmation memo will be sent to the requesting office upon disposition of the justification for reduction.

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, DFM (see Section 2, "Authorization and Designation", paragraph a., "Fund Authorization" 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 9, "Replenishments", 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 optional. For more information on requesting checks and managing the amount of cash on hand, see Section 9, "Replenishments", paragraph b., "When to Submit Replenishment Vouchers," subparagraph (2).

d. Determining Cash Requirements: Treasury regulations require that the imprest cashier disburse the full amount of the fund at least once every two (2) months (turnover). This turnover shall be monitored by DFM and quarterly reports will be made to the FOD or equivalent (see paragraph e., "Cash Turnover Reviews"). These quarterly reports may indicate a need to reduce the imprest fund balance if the turnover rate is consistently less than the 2-month rule described above.

e. Cash Turnover Reviews: A review of turnover rates shall be performed quarterly by DFM, Reports and Analysis Section. This Section will report to the FOD 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 10, "Accountability Reports and Verification of Funds," paragraph i.(3), "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 for issuance of a replacement check.

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 forwarded to the DFM Collection Officer. The local office shall prepare an Abstract of Remittances as described in FIN-4, Collection Activities and attach it to the unused check. The DFM Collection Officer shall deposit the check. DFM will initiate paperwork to issue a replacement check to the cashier.

h. 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 sometimes 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. The supervisor should accompany the cashier to the first meeting with a bank official as this team approach will appear more impressive to the bank officials.

i. Paying Fees: If payment of these fees is 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 check at the time that it is cashed. Obtain a signed receipt from the bank with "Paid" stamped on it;

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

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

k. Deposit Accounts: Deposit or bank accounts for imprest funds are not authorized for OSM offices. If a cashier has persistent difficulties in cashing reimbursement checks, he/she may have grounds for requesting establishment of 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 OSM officials designated in paragraph 2.a.

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 you foresee 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 of Facilities to Fund Size: It is the responsibility of the cashier and the cashier's supervisor to ensure that the safekeeping facilities for the imprest fund are adequate and in compliance with OSM policies. If the imprest fund is in jeopardy due to some unique circumstance of its location, it is their responsibility 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 steel 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 supervisor, 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 must be provided. Only the principal, alternate and subcashiers 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. When business is 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 for the convenience of the cashier or to facilitate imprest transactions. If the supervisor, 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 sealed envelope flap, and dated, shall be given to the supervisor, AO, security officer, or equivalent for safekeeping. 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. Attachment 17 - SF 700 - Security Container Information may be photocopied for use inside the security container and envelope or a supply of the form may be ordered, if desired, from the usual sources of standard forms.

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 cashier 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 supervisor, 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 non-standard safekeeping facilities.

i. Deposit Accounts: 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 3, "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. <u>Responsibilities for Cashier Funds</u>:

a. Introduction: The cashier is financially 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, when there is no evidence to explain the disappearance, the cashier is usually considered responsible and must pay for the loss. 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 <u>follow the security and documentation procedures exactly</u>. Do not short-cut or omit any of the procedures and rules given in this Directive, the Department Manual, 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 supervisor shall contact the appropriate official, such as the AO, or equivalent, who shall report the shortage by telephone to the Chief, DFM. 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 supervisor, AO, or equivalent. 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 by 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 supervisor, AO, or equivalent shall impound and audit the imprest fund, and assign it to an alternate or new cashier. This procedure shall be decided by the head of the office.

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". The cashier shall prepare an Abstract of Remittances as described in FIN 4 - Collection Activities and forward the cash representing the overage to the nearest Collection Officer for deposit. For as long as the cashier retains the overage, the overage shall be reported 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 it is recovered or an administrative settlement of the loss is reached.

h. Restoring Funds: The temporary restoration of lost funds by 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.

i. 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, or

(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;

j. 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.

k. 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 forwarded to the DFM Collection Officer for deposit.

l. References: I TFM 4-3040.95; Manual of Procedures and Instructions for Cashiers, July 1985, pages 15-17 and pages 32-33; 330 DM 4-3000, Subchapter 8; Principles of Federal Appropriations Law, First Edition 1982, pages 10-9 through 10-29.

6. Accountability for Transfer of Cash Between Employees, Alternate Cashiers, Subcashiers and the Principal 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 form (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 principal cashier anticipates an absence from his/her job. This advance should be extended only for the duration of the principal cashier's absence (short-term advance). If a need arises to have two imprest funds operating simultaneously on a continuous basis, 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 officials designated in section 2.a.

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

(2) Replenishment Procedure/Alternate Cashier: The alternate shall submit all paid vouchers, and the remaining cash balance to the principal cashier when he/she returns.

(3) When Principal Cashier is Absent:

(a) 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 (SF-1165). The alternate shall keep the required disbursement documentation to be submitted with the unused balance to the principal cashier at his/her return.

(b) Unforeseen Absence: In the event of an unforeseen absence of the principal cashier and an urgent need for imprest funds, a committee of three persons (the alternate cashier, supervisor, 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 supervisor, 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 supervisor, 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 paragraph f. "Transfer of Funds" in this section). The cash box key shall be kept by the supervisor, AO, or equivalent for safekeeping, after it has been used, to prevent duplication. 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.

d. 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.

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

(2) Capability of a Subcashier to Advance Funds: A subcashier may advance funds to an alternate subcashier, if one has been designated, using an Interim Receipt for Cash (SF-1165). The subcashier shall notify the principal cashier of any advances made by him/her.

(3) Replenishment Procedure/Subcashier: The subcashier shall account to the principal cashier to obtain replenishment at least once a month by furnishing vouchers for funds disbursed.

e. Resignation of Principal Cashier:

(1) When a Principal Cashier Resigns: A change of principal cashier should be anticipated and a request for a designation of a new principal cashier sent to the Chief, DFM, as early as possible. 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 <u>alternate</u> cashier. If the departing cashier does not cooperate in accounting for the imprest fund, a three-person committee described in paragraph c.(3)(b), not including the alternate cashier, shall be appointed to perform these duties. A request to designate a replacement principal cashier 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 that a replacement check be issued to the new cashier or alternate. Subvoucher preparation does not require any special handling in this situation.

(2) 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 forwarded to DFM for deposit as described in FIN-4, Collection Activities. 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 that a replacement 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.

f. Transfer of Funds:

(1) 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.

(2) 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.

(3) 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).

(4) 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.

(5) 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.

(6) Submission of 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.

(7) Restoration of Advance to Alternate & SubCashiers: Once a transfer is completed, the new cashier may restore the advances to the alternate and/or subcashier using the Interim Receipt (SF-1165).

g. 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.

h. 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 ensuring that purchases from the imprest fund meet documentation requirements. 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. However, requests for a permanent exception to this regulation may be made to Department of the Interior, Office of Financial Management. These requests shall be in writing and routed through the Chief, Division of Financial Management to the Assistant Director, Finance and Accounting. Documentation of the Director's concurrence with the request must be included in the information sent to the Office of Financial Management.

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

d. Payments Authorized: Since imprest funds are provided from OSM's appropriations, they may not be used for payment of any expenses except those directly related to the accomplishment of OSM's official business, unless specifically authorized by some other Federal law, regulation, or Comptroller General's Decision. If there is any doubt about a requested imprest fund disbursement, ask for guidance from the Chief, DFM before proceeding.

e. Conditions for Cash Payment of Typical Purchases:

(1) The cashier has the responsibility to ensure that 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-182, Request for Training (see Attachment 1); 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 sufficient. 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 $50.00 or more; - SF-1164 with authorized signature if advance is less than $50.00.
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 FOD or equivalent.
All Purchases of Supplies or Services	- Approved requisition form with authorized signature if purchase is $50.00 or more; or - SF-1164 with authorized signature if advance is less than $50.00; - 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 $50.00 or more; or - SF-1164 with authorized signature if advance is less than $50.00; - 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 or forwarder and may not be waived to other carriers.
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; - $50.00 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 - approved for payment by the proper travel approving official. <u>Section 12 of the SF-1012 must also contain the statement "Approved for Payment through the Imprest Fund" which must be signed by the Assistant Director, Administration.</u> SF-1012 must also be certified for payment by a OFM Certifying Officer; - 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 $500.00 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 arises, 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 requirements of 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: Fees charged for the purchase of money orders shall be included as part of the money order purchase as described above.

j. Exceptions: All requests for 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 the following manner:

(1) All payments shall have an OSM or Standard Form, described in paragraphs e.(1) and e.(2) of this section, 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) Statement by employee describing the purchase, such as taxi, subway, or bus fare and the amount; or

(b) For purchases of 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

(c) For purchases of $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.

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 DFM. 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. 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:

a. Introduction: The SF-1129, "Reimbursement Voucher" (see Attachment 4) is the form used to replenish the fund. (The most recent GSA Supply Catalog lists the Reimbursement Voucher as OF-1129. It is now an Optional Form. Because referral to the form as "SF-1129" is more common, the use of "SF-1129" throughout this directive has been retained.) Cash management considerations recommend replenishing the imprest fund when disbursements reach amounts as outlined in b.(1) below.

b. Submission of Replenishment Vouchers:

(1) Timing: A reimbursement voucher must be submitted on September 30 of each year and at least monthly if any transactions have occurred during that month. However, a cashier should consider replenishing the imprest fund more often than once a month. The decision to replenish the fund should be based on turnover of the fund since submission of the last reimbursement voucher. Replenishing the fund when accumulated disbursements reach 25 to 35 percent of the fund's balance normally permits an adequate reserve until receipt of the replenishment check. Limiting submission of reimbursement vouchers to a certain time frame (e.g., once a month) may not allow for emergencies or a sudden demand for imprest cash.

(2) Requesting Checks: When a reimbursement voucher is submitted, the cashier has a choice of requesting replenishment in a single check of the total voucher amount or in multiple checks of smaller amounts. If cashed only as needed, multiple checks have the advantage of reducing the amount of excess cash on hand, which minimizes the liability of the cashier if a loss or theft should occur. Another advantage of maintaining multiple checks is that lost/stolen checks are traceable and/or recoverable while cash is not. Accordingly, the amount of cash on hand should be kept to the necessary minimum for efficient administration of the imprest fund. Factors to consider in determining the number of checks required for efficient administration are: size of the imprest fund, expected number of transactions and when they may occur, and the time frame required to cash a Treasury check.

c. How to Submit Replenishment Vouchers: Imprest cashiers shall use a unique number from their assigned block of numbers for both their reimbursement vouchers and subvouchers when submitting them for replenishment. The predetermined numbers for the reimbursement voucher are from a different block than the predetermined numbers used for subvouchers. Both blocks of predetermined numbers may be obtained by contacting the 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 DFM.

d. Completing the SF-1129: The SF-1129 shall be signed by the cashier and the supervisor, 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. 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);

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

(3) Whenever there is a change of cashiers. The SF-1129 shall be signed by both the outgoing and incoming cashiers (see Attachment 6).

d. Using the Reimbursement Voucher as an Accountability Report: A SF-1129 prepared as a Reimbursement Voucher should not be used as an Accountability Report. The Accountability Report (see Attachment 5) contains different information than the Reimbursement Voucher (see Attachment 4) in the Accounting Classification section of the document. Should the Cashier prepare a Reimbursement Voucher on the last workday of the month, a signed photocopy of the Reimbursement Voucher, with the addition of the elements discussed in paragraph e. of this section, would be acceptable as an Accountability Report. 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;

(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. Subcashiers: 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 i., "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 15) 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. Attachment 16 is a full-sized Daily Reconciliation form and is suitable for copying.

(2) Quarterly Audits: The quarterly unannounced audits (verifications) of the Imprest fund shall be performed by two employees appointed by the FOD 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 13) 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 FOD 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). Attachment 13 is a full-sized Quarterly Unannounced Audit Report and is suitable for copying.

(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 14) established by DFM. Copies of the review format may be obtained from the Chief, Reports and Analysis Section, DFM. The review shall be performed by two employees, appointed by the FOD 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. Attachment 14 is a full-sized Imprest Fund Administrative Review and is suitable for copying.

j. Missing Funds: Any loss or theft disclosed by a verification shall be reported immediately (See Section 5, "Responsibilities for Cashier Funds", paragraph e. "Reporting Losses, Shortages, or Thefts").

k. Reports of Irregularities: Any irregularities disclosed by a verification or review shall be reported immediately (See Section 5 "Responsibilities for Cashier Funds," paragraph d. "Reporting Losses, Shortages, or Thefts").

l. 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, I 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 Certification Memo;

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

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

15. OSM Daily Reconciliation Worksheet, example;

16. OSM Daily Reconciliation Worksheet (full-size);

17. SF-700, Security Container Information (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 0you have any questions regarding the use of these forms, contact a Procurement Officer, Travel, or Training Coordinator in your office or Support Center.

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

14-19-0001

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

Copy 1—Agency (Training/Personnel Folder)

Travel Voucher Form SF-1012

TRAVEL VOUCHER

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)
NAME (Last, First, Middle Initial)
SOCIAL SECURITY NO
ADDRESS (Include ZIP Code)
OFFICE TELEPHONE NO
PRESENT DUTY STATION
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. DATE
b. APPROPRIATION NO
c. AMOUNT OF GOVERNMENT CHECK Attached ☐ Check ☐ Cash
d. Balance to be paid

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 coupon. If can not be used show claim on reverse side.)

I hereby assign to the United States any rights I may have against the carrier in connection with the transportation charges described below, purchased under cash payment procedure (FPMR 101-7). ▶ Traveler initial

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

I certify that this voucher is true and correct to the best of my knowledge and belief. No final payment or credit has not been received by me. When applicable, per diem claimed is based on the average cost of lodging including all taxes during the period covered by this voucher.

TRAVELER SIGN HERE ▶ DATE AMOUNT CLAIMED ▶ $

NOTE: Fraudulent or false claim in 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 not not more than 5 years or both (18 U.S.C. 287, 1001).

14. The 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 involved, the approving official must have been authorized in writing by the head of the department or agency to certify (31 U.S.C. 680b).)

APPROVING OFFICIAL SIGN HERE ▶ DATE

15. FOR FINANCE OFFICE USE ONLY COMPUTATION
a. OFFER EXCESS TO ENT (Explain and show amount) $
b. TOTAL OFFER TO CORRECT FOR CHARGE TO APPROPRIATION $
c. DEDUCT TRAVEL ADVANCE Appropriation symbol $
d. NET TO TRAVELER ▶ $

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

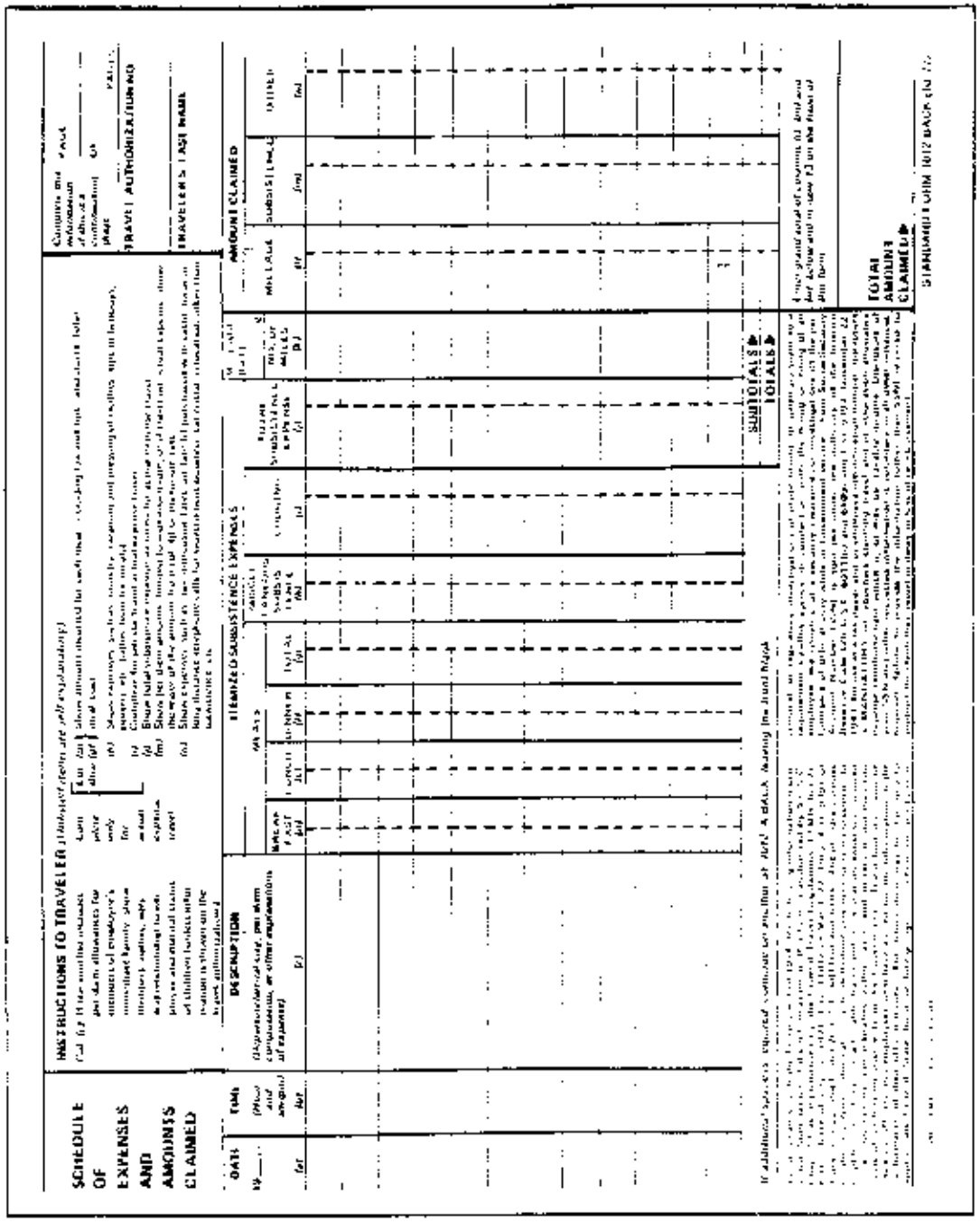
18. THIS VOUCHER IS CERTIFIED CORRECT AND PROPER FOR PAYMENT

AUTHORIZED CERTIFYING OFFICIAL SIGN HERE ▶ DATE

19. ACCOUNTING CLASSIFICATION

Attachment 2

Travel Voucher Form SF-1012



Attachment 3

U.S. Tax Exemption Certificate Form SF-1094
Example

U.S. TAX EXEMPTION CERTIFICATE	Read the instructions on the reverse side.	DEPARTMENT, AGENCY, OR OFFICE: OSMRZ	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: $ 18.34
VENDOR FROM WHICH PURCHASED — NAME: Barnie's Baby Buggies — ADDRESS (No., Street, City, State, and ZIP Code): 1234 Main St., Somewhere, CO 81234		A tax exemption certificate has not previously 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: OSMRZ, Federal Building, 1234 Main St., Somewhere, CO 81234 — [signature] — 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
(Rev. 11-80)
ATTACH SUBVOUCHERS HERE

REIMBURSEMENT VOUCHER

Voucher No. 17,302

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 OSMRS, Federal Building, 1234 Main St.
Nowhere, CO 81234

For payments made on account of official business as per attached subvouchers numbers 17,301 to 17,310, inclusive, for the period Oct. 1, 1989 to Oct. 14, 1989, and reclaimed subvouchers numbers

AMOUNT: Dollars 500 Cents 00

STATUS OF FUND	Dollars	Cents
This Voucher	500	00
Unpaid Reimbursement Voucher Dated 9/30	500	00
Unscheduled Subvouchers		
Interim Receipts for Cash		
Cash on Hand	500	00
Unpaid Treasury Check	500	00
Unpaid 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 $ 500.00

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
16-460000	2500	$ 300.00
16-460000	2500	50.00
16-460000	2500	50.00
Travel Advances		200.00
Travel Vouchers		100.00
		$ 500.00

Paid by Check(s) No. (s)

Paid by cash, $ on Date

Payee

U.S. GOVERNMENT PRINTING OFFICE

Attachment 5

Accountability Report
Example

Form SF-1129

Standard Form 1129
1-LAO-1106
129-106
ATTACH INDEXED 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 Ima 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 ..... →

AMOUNT
Dollars | Cents

STATUS OF FUND	Dollars	Cents
This Voucher		
Unpaid Reimbursement Voucher Dated 3/31	450	00
Unscheduled Subvouchers		
Interim Receipts for Cash	100	00
Cash on Hand	500	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: $ 2,[illegible]

Amount Advanced to Alternate Cashier: $ 500.00

Paid by Check(s) No.(s)

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

Payee .....

U.S. GOVERNMENT PRINTING OFFICE 978-251-047/1615

Attachment 6

Transfer of Imprest Fund Between Cashiers Form SF-1129 Example

Standard Form 1129
(Rev. 6-90)
(Filed with Subvouchers only)

REIMBURSEMENT VOUCHER

Voucher No. 17,925

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 17,132 inclusive, for the period Apr. 1, 19 90, to Apr. 15, 19 90, and reclaimed subvouchers numbers

AMOUNT
Dollars Cents
300 00

STATUS OF FUND	Dollars	Cents
This Voucher	300	00
Unpaid Reimbursement Voucher Dated 3/31	300	00
Unscheduled Subvouchers		
Interim Receipts for Cash	500	00
Cash on Hand	200	00
Unpaid Treasury Check	500	00
Unpaid 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 [signature]
(Date) (Cashier)

Title Outgoing Cashier

Number of reimbursement checks desired 1
in the amounts of $ 300.00

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	2500	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 : 1990-161-447 0615

Attachment 7

Claim for Reimbursement for Expenditures on Official Business

Form SF-1164

CLAIM FOR REIMBURSEMENT FOR EXPENDITURES ON OFFICIAL BUSINESS

DEPARTMENT OR ESTABLISHMENT, BUREAU, DIVISION OR OFFICE: DOI-OSMRE

1. VOUCHER NUMBER

2. 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): 3876 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	Code	Description (Enter approximate code in col. (b)) A—Local travel B—Telephone or telegraph or D—Other Expenses (Itemized)	Mileage Date	AMOUNT CLAIMED: Mileage	Fare or Toll	Add'l Sub. Sub.	Tips and Miscellaneous
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. This 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. 580a).)

Sign Original Only

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

9. This 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: ☐ CHECK ☒ CASH

Sign Original Only

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

STANDARD FORM 1164 Rev 11-77 Prescribed by GSA, FPMR (CFR 101-7)

Attachment 7

Form SF-1164

Claim for Reimbursement for Expenditures on Official Business
Example

6. EXPENDITURES—Continued

DATE	CODE	Show separate items in ink (a) A—Local travel B—Telephone or telegraph, or C—Other Expenses (itemized) (Explain expenditures in remarks below)		MILEAGE RATE	AMOUNT CLAIMED			
		(c) FROM	(d) TO	NO. OF MILES (e)	MILEAGE (f)	FARE OR TOLL (g)	ADD'L PER DIEM (h)	TIPS AND MISCELLANEOUS (i)

Total each column and enter on the front, page 1, item 6

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 this requesting information is to determine payment or reimbursement to eligible employees for allowable travel and/or other business expenses under appropriate administrative authorization and to record and maintain copies of such reimbursements at the Government. The information will be used by Federal agency officers and employees, who require 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 the 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 (SSAN) 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 of SSAN is MANDATORY on vouchers claiming payment or reimbursement which is or may be taxable income. Disclosure of your SSAN and other requested information is voluntary in all other instances; however, failure to provide the information (other than SSAN required to support the claim) may result in delay or loss of reimbursement.

Attachment 8

Receipt for Cash - Subvoucher
Interim Receipt for Cash
Example

Form SF-1165

Standard Form 1165

RECEIPT FOR CASH—SUBVOUCHER

(To be used when invoice is not available)

Subvoucher No. _____

Date _____

Received in cash from [illegible]

[illegible] and 34 ($ 18.34) for the following:

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

Vendor Jernia's Baby Buggies

Address 1234 Main St., Somewhere, CO 81234

By [illegible] (Signature of Vendor/Agent)

Title [illegible] (NO PAY SUBS TO EMPLOYEES)

PURPOSE (Travel, etc.)

APPROPRIATION AND ACCOUNTING CLASSIFICATION

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.

[illegible] (Signature)

[illegible]

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

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 Officer

Title

Requisitioned by (Signature)

Title

Approved by (Signature)

Attachment 10

Application and Account for Advance of Funds Example — OSM Form

UNITED STATES
DEPARTMENT OF THE INTERIOR
Office of Surface Mining

ACT 4,0 | F 4 | U | TRANSACTION NO. | CC A

APPLICATION AND ACCOUNT FOR ADVANCE OF FUNDS

Social Security Number	Name of Traveler (Last / First / Mi)	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: _____

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

3/13/89 (Date) Barry Bureaucrat (Signature of Traveler)

3/14/89 (Date) David Director (Signature of Approving Official)

Barry Bureaucrat (Signature of Payee)

(Title of Approving Official)

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 RITA (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

Attachment 12

OSM Form

Certification Memo

United States Department of the Interior
OFFICE OF SURFACE MINING
Reclamation and Enforcement
P.O. Box 25065
Denver Federal Center
Denver, Colorado 80225

In Reply
Refer To:
1212
FDM

Memorandum

To:

From: Chief, Division of Financial Management

Subject: Notice of Designation as Imprest Cashier

You are designated as Imprest Cashier in the Office of Surface Mining Reclamation and Enforcement effective _____.

Your responsibilities are specified by public law to keep all official funds in your possession safe and separate from all other funds; to respond to official orders to transfer or pay out funds promptly; and to perform other duties as a fiscal agent as specified by the Department of Interior.

CERTIFICATION

This is to certify that the Imprest Cashier herein designated has been fully advised as to the duties and responsibilities, the procedures and requirements as to accountability, has received adequate instructions and orientation for the job, and as necessary, has been furnished adequate safeguarding facilities.

_____
Supervisor's Signature

CERTIFICATION

This is to certify that I have been fully advised as to the duties and responsibilities, the procedures and requirements as to accountability and have received instructions and orientation for the above position, and, as appropriate and necessary, I have been furnished adequate safeguarding facilities.

_____
Imprest Fund Cashier's Signature

(After completing the two certifications above, return this sheet to the Division of Financial Management, Denver).

DEPARTMENT OF THE INTERIOR
OFFICE OF SURFACE MINING

Attachment 13 (full size)
OSM Form
Revised 10/89

QUARTERLY UNANNOUNCED IMPREST FUND AUDIT REPORT

for the quarter ended _____

Name of Cashier_____ Date_____

Office_____ Class of Fund_____

1. Total of Funds Advanced $_____

2. Items to Account For:

   a. Cash on Hand $_____

   b. Uncashed Treasury Reimbursement Checks on Hand (List on Reverse) $_____

   c. Interim Receipts for Cash - SF-1165 (List on Reverse) $_____

   d. Unpaid Reimbursement Voucher Dated $_____

   e. Unscheduled Subvouchers $_____

3. Total Amount Accounted For $_____

4. Difference Between Line 1 and 3 (Explain on Reverse) $_____

We, the undersigned, certify that the cash stated above has been verified by actual cash count and that all the above items, unless otherwise noted under differences, have been found to be in agreement with the appropriate accounting records.

_____ _____
(Signature) (Title)

_____ _____
(Signature) (Title)

Cash and accountable documents in Item 2 above have been returned to me.

_____
(Cashier's Signature)

Attachment 13 (full size)
OSM Form
Revised 10/89

QUARTERLY UNANNOUNCED IMPREST FUND AUDIT REPORT

Further Breakdown:

2b. Uncashed Treasury Reimbursement Checks on Hand:

Check Number	Amount	Check Number	Amount

2c. Interim Receipts for Cash:

Name	Amount	Purpose

4. Differences:

INSTRUCTIONS

The Departmental Manual, Part 330-DM 4-3000; 6.3, requires that unannounced verification of cash balances in imprest funds be made at least quarterly and that a record be kept of the verification. This verification of cash balances shall be performed by two responsible employees appointed by the head of the office where the imprest fund is located. The cashier, or employees under his/her supervision, shall not perform the cash verification.

The two employees making the verification will count the cash on hand (including the uncashed Treasury checks) to which will be added the amounts of interim receipts for cash, unpaid reimbursement vouchers, and unscheduled subvouchers.

The report should be signed by both persons making the verification. The cashier also signs the report after all cash and documents are returned. The original of this report shall be retained in the local files, and a copy shall be forwarded to the Division of Financial Management in Denver.