

Certification Memo

OSM Form



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:
 1110
 FIM

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).

QUARTERLY UNANNOUNCED
IMPREST FUND AUDIT REPORT

Revised 10/89

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)

QUARTERLY UNANNOUNCED
IMPREST FUND AUDIT REPORT

Revised 10/89

Further Breakdown:

2b. Uncashed Treasury Reimbursement Checks on Hand:

<u>Check Number</u>	<u>Amount</u>	<u>Check Number</u>	<u>Amount</u>
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2c. Interim Receipts for Cash:

<u>Name</u>	<u>Amount</u>	<u>Purpose</u>
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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.

DEPARTMENT OF THE INTERIOR
OFFICE OF SURFACE MINING
RECLAMATION AND ENFORCEMENT

Revised 10/89

Imprest Fund Administrative Review

Office Location: _____

Imprest Fund Level: _____ Principal Cashier: _____

Review Performed By: _____

Signature	Title	Date/Time
Signature	Title	Date/Time

The Departmental Manual 330-DM 4-3000, 7.2 requires that unannounced administrative reviews of imprest funds be performed at least semiannually for those funds exceeding \$5,000 and at least annually for those funds of \$5,000 and under.

One copy of the review and the response will be retained in the office file and a duplicate of each will be forwarded to the bureau or office head.

CHECKLIST	Y	E	N	COMMENTS
	S		O	
1. Are imprest fund cash payments limited to \$500 for any one transaction under normal conditions?				
2. Has any splitting of payments occurred to circumvent these cash payment limitations?				
3. Are cash payments to an employee to make a purchase confirmed within 5 days from the date of the advance? Is the advance receipt noted indicating the reason and expected transaction completion date when an advance is not confirmed in 5 days?				
4. Are there any cash advances outstanding for more than 30 days?				

Imprest Fund Administrative Review - Continued

CHECKLIST	Y E S	N O	COMMENTS
5. Are separate cash boxes or safe drawers provided for alternate and subcashiers?			
6. Do personnel other than the fund custodian have access to the funds?			
7. Are safekeeping facilities maintained commensurate with the amount of cash advanced in accord with 330-DM 4-3000, 3.2 and 3.3?			
8. Is the safe or lock combination changed annually, whenever there is a change of cashiers, when it has been necessary to effect access to the funds in the case of unforeseen absence of a cashier, or when the combination has been compromised? Explain exceptions.			
9. Does the imprest fund cashier require adequate identification of employees before disbursing funds for travel or other purposes if the employee is not personally known to the cashier? Are imprest vouchers signed by the recipient of the cash disbursed?			
10. Are unannounced verifications of cash balances in the imprest funds made on a quarterly basis in accordance with 330-DM 4-3000, 6.3?			
11. Is the imprest fund cash reconciled daily by the cashier?			
12. Are payments from imprest funds approved by a responsible official? Who is the official?			
13. Is there evidence and adequate documentation in approval, amount, and account to be charged for each transaction?			

Imprest Fund Administrative Review - Continued

CHECKLIST	Y E S	N O	COMMENTS
14. Are imprest fund vouchers: a. Prepared with each payment? b. Supported with appropriate documenta- tion? c. Typewritten or in ink? d. Fully descriptive of the item paid for?			
15. Are checks for reimbursement of the imprest fund made out to the order of the custodian of the imprest fund?			
16. Do only persons authorized to disburse cash from the imprest fund have access to the cash?			
17. Have the imprest fund cashiers, subcashiers and alternates been properly designated in accordance with Section 2 of the Cashier's Manual?			
18. Did you verify interim receipt amounts in the imprest fund file with the holders?			
19. Did you verify payments not supported by invoices with vendors on a test basis?			
20. Did you verify the validity and necessity of travel advances with the holders on a test basis?			
21. Do cashiers, subcashiers, and alternates perform other duties that conflict with their cashier responsibilities?			
22. Were the findings and recommendations contained in the last Administrative Review report dated _____ implemented?			

Imprest Fund Administrative Review - Continued

CHECKLIST	Y E S	N O	COMMENTS
<p>23. Is the amount of the fund above or below cash requirements? Review of SF-1129s on file and determine actual monthly turnover of funds for the past year:</p> <p>January \$ _____ July \$ _____ February _____ August _____ March _____ September _____ April _____ October _____ May _____ November _____ June _____ December _____</p> <p>Monthly Average \$ _____</p> <p>Is the turnover rate of the fund commensurate with the criteria prescribed in 330-DM 4-3000, 2.1?</p>			
<p>24. Does the cashier have available a copy of the Treasury Manual of Procedures and Instructions for Cashiers, and part 330 of the DM Addition to the TFM?</p>			

Daily Reconciliation Worksheet
Example

OSM Form

DAILY RECONCILIATION
INTEREST FUND

Revised 10/89

Name of Cashier Ima Cashier Date 2/29/89Office American Samoa

1.	Total of Funds Advanced	\$ <u>2,000.00</u>
2.	Items to Account For:	
a.	Cash on Hand	\$ <u>175.00</u>
b.	Uncashed Treasury Reimbursement Checks on Hand (List on Reverse)	\$ <u>300.00</u>
c.	Interim Receipts for Cash - SF-1165 (List on Reverse)	\$ <u>450.00</u>
d.	Unpaid Reimbursement Voucher Dated <u>2/14/89</u>	\$ <u>450.00</u>
e.	Unscheduled Subvouchers	\$ <u>25.00</u>
3.	Total Amount Accounted For	\$ <u>2,000.00</u>
4.	Difference Between Line 1 and 3 (Explain on Reverse)	\$ <u>-0-</u>

I, 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.

Ima Cashier
(Signature)

Account Cashier
(Title)

DAILY RECONCILIATION
IMPREST FUND

Revised 10/89

Name of Cashier _____ Date _____

Office _____

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) \$ _____

I, 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)