

4 FAH-2 H-820 CASHIER BANK ACCOUNTS

(CT:DOH-23; 02-22-2007)
(Office of Origin: RM/FPRA/FPMC)

4 FAH-2 H-821 CASHIER BANK ACCOUNTS

(CT:DOH-23; 02-22-2007)

- a. Under certain circumstances, a cashier may be authorized by the U.S. disbursing officer (USDO) to open a cashier bank account. Most cashier accounts are used primarily to receive replenishment electronic funds transfers (*EFTs*) from the USDO or to make small EFT payments to local vendors. Some may be authorized to write checks.
- b. Cashiers are normally authorized bank accounts in local currency only, although exceptions for U.S. dollar (USD) accounts can be made under certain conditions. All USD cashier bank accounts must be approved by Treasury through *the Office of Global Disbursing Operations* (RM/GFS/S/DO). If the cashier has an approved dollar bank account that is not collateralized (see 4 FAH-2 H-612.2), the bank balance must always be zero. The RM/GFS cashier monitors must monitor the balances when reviewing the monthly submission of Form DS-3058, Cashier's Reconciliation Statement. A report must be submitted monthly to the USDO listing all cashier dollar bank accounts and the account balances on the statement. If at any time during the month the balance on the statement was not zero, the USDO should be notified immediately. The USDO must submit a report annually, on September 30, to the managing director, RM/GFS/S/DO listing the banks and monthly balances with any explanation if balances are not zero.
- c. The post financial management officer (FMO) or management officer (when no FMO at post) must request authorization for cashier bank accounts from the USDO by cable. The request must provide strong justification for the account, and document compliance with internal controls.
- d. Posts should consider the following regulations when requesting authorization to open a bank account:
 - (1) The bank must be designated as an official depository to hold U.S.

Government funds for the United States, and must be officially designated by the Department of Treasury;

- (2) If the cashier is requesting that an account be opened in a bank that is not currently being used by the USDO for the operating account, the USDO must request designation of the new bank from Treasury, via RM/GFS/S/DO. (see 4 FAH-2 H-613 for details on how to request bank designations);
- (3) The account must be established under the title *UNITED STATES CASHIER DEPARTMENT OF STATE*. The Class B cashier is designated as the principal drawer on the account. The servicing USDO must also be designated as the alternate drawer on the account, to act only in the event of disability, death or disappearance of the Class B cashier, or other emergency. The post FMO or management officer must advise the USDO of any changes (both additions and deletions) in the “roster of authorized signatures”;
- (4) The currency held in the bank account is part of the cashier’s authorized advance and must be included as the cashier’s overall accountability. The cash advance will not be increased to provide additional funds for the account;
- (5) The Class B cashier and the FMO, or agency supervisor are subject to the control, reporting and record keeping requirements of the servicing USDO. The cashier must keep a permanent official record of all bank account transactions on Form OF-209, Accountability Record. Cashiers must reconcile this record with the bank statement and prepare Form FS-440, Statement of Depository Account and Report of Checks Drawn, or Form *DS-7629 (formerly Form SF-1149)*, Statement of Designated Depository Account. The checkbook balance is reported on Form DS-3058. The bank statement must be attached to Form DS-3058 that is submitted to the USDO each month. Form *DS-7629* and all supporting documents must be retained by the post FMO or management officer (not the cashier) for 6 years and 7 months. The FMO, other agency supervisor, management officer, or the principal officer or designee, is responsible for auditing the cashier’s Form *DS-7629*;
- (6) If the cashier has an approved USD account that is not collateralized, the bank balance must always be zero;
- (7) The account may only be used to make official payments, invoices, original receipts, vouchers as appropriate, or other justification, must support payments made by check or EFT, and be presented

with the replenishment request voucher;

- (8) All regulations and limitations applicable to cash payments as described in 4 FAH-3 H-390 also apply to check payments. The maximum amount of any check payment may not be in excess of 500 U.S. dollars or equivalent, except in a bona fide emergency. On a certified voucher, an emergency payment may be up to 3,000 U.S. dollars equivalent. All vouchers over 500 U.S. dollars equivalent should be sent to the USDO for processing and payment;
 - (9) Any bank fees associated with the maintenance of the checking account are paid from the operating cash advances and charged to the post allotment. Any interest earned on the account must be withdrawn and deposited into the USDO local currency account, crediting 20 1435.
- e. When the USDO receives a request from a post to open a cashier bank account, *the USDO* should consider the following criteria for approval of the account:
- (1) Is telebanking software available from the bank? If so, are there good security and internal controls available?
 - (2) Are there routine or recurring payments that could be better handled from a local bank account?
 - (3) Does the post have a good record of compliance with monthly Form DS-3058 reconciliation submissions?
 - (4) Has the post requested emergency payments that could have been avoided by having a cashier bank account?
 - (5) Are there security concerns with carrying cash to and from the bank that could be resolved with a cashier bank account?
 - (6) Does the cashier have a thorough knowledge of relevant regulations and banking procedures?
- f. All cashier bank accounts that have been approved must be reviewed by the USDO every three years. The USDO should send a cable to the post FMO or management officer at least one month prior to the expiration date of the bank account approval requesting that post submit a new justification for continuing the cashier account. Any change in the financial environment, banking infrastructure, or telebanking software should be noted. The USDO should establish a schedule for reviewing and/or renewing cashier bank accounts, with expiration dates annotated.

4 FAH-2 H-822 CASHIER FISCAL IRREGULARITIES

(CT:DOH-9; 03-17-2005)

All cashier fiscal irregularities should be reported and resolved in accordance with 4 FAH-2 H-830.

4 FAH-2 H-823 COUNTERFEIT AND DAMAGED CURRENCY

(CT:DOH-23; 02-22-2007)

- a. All cashiers have a role in maintaining the integrity of U.S. currency. To help guard against the threat from counterfeiters, the USDO should ensure that cashiers become familiar with *U.S.* currency. A suspected counterfeit note should be compared with a genuine note of the same denomination and series, paying attention to the quality of printing and paper characteristics. For more information on counterfeit currency and examples of what to look for, refer to the [counterfeit awareness](#) Web site.
- b. If suspected counterfeit currency has been received the Secret Service should be contacted immediately by the post *financial management officer* (FMO) or management officer. (See 4 FAH-2 Exhibit H-823 for a list of all regional Secret Service offices and the embassies or regions they service.)
- c. Damaged currency should be sent to: Department of Treasury, Bureau of Engraving and Printing, Office of Currency Standards, P.O. Box 37048, Washington, DC 20013. Packages should be sent "Registered Mail, Return Receipt Requested" and should include a clearly printed return address and daytime telephone number. Turnaround time varies, but for cases expected to take longer than four weeks, Treasury will issue a written confirmation of receipt. If the currency is found to be redeemable, a U.S. Treasury check will be received in return.

4 FAH-2 H-824 THROUGH H-829 UNASSIGNED

4 FAH-2 EXHIBIT H-823 REGIONAL SECRET SERVICE OFFICES

(CT:DOH-9; 03-17-2005)

| SECRET SERVICE OFFICES | EMBASSIES/REGIONS |
|---|--|
| Bangkok, Thailand, American Embassy Bangkok (011-66-2) 255-1959 | Thailand, Malaysia Singapore, Indonesia |
| Bogota, American Embassy Santafe de Bogota, Colombia (011-57-1) 315-1319 | Colombia |
| American Embassy Berlin 011-49-30-8305 ext.: 1450 011-49-228-339-2587 | Germany, Austria, and Bonn |
| Hong Kong 63 Garden Road, 11th Floor Hong Kong (011-852) 2841-2524 | Hong Kong, People's Republic of China, Macau |
| Honolulu, HI Room 6309, 300 Ala Moana Blvd. Honolulu, HI 96850 (808) 541-1912 | Far East (except those listed for Bangkok, Hong Kong and the Philippines) Australia, and all U.S. Pacific Possessions |
| London, England American Embassy London 011-44-171-499-9000 | United Kingdom, Republic of Ireland, Iceland, and Gibraltar |
| Manila, Philippines American Embassy Manila, Philippines (011-632) 523-1167 | Philippine Islands |
| Phoenix, AZ 3200 North Central Avenue Phoenix, AZ 85012 | Sonora |

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| SECRET SERVICE OFFICES | EMBASSIES/REGIONS |
|---|--|
| (602) 640-5580 | |
| San Antonio, TX (210) 308-6220 | All of Mexico except as noted above |
| San Diego, CA (610) 557-5640 | Baja, California |
| Miami, FL (305) 863-5000 | Caribbean Basin Countries, except Puerto Rico, Virgin Islands and West Indies, Haiti, and Dominican Republic, Bahama Islands, (except Mexico), South America (except Colombia) |
| Milan American Consulate Milan, Italy (011-39-2) 290-477 | Northern Italy, north of Florence, to the French, Swiss, and Austrian borders |
| Montreal, Quebec, Canada U.S. Consulate Montreal Quebec, Canada (514) 398-9488 | Montreal and Quebec |
| Ottawa U.S. Embassy Ottawa (613) 569-4180 | Ottawa |
| Vancouver U.S. Consulate Vancouver (604) 689-3011 | Vancouver and Western Canada |
| New York, NY (718) 722-0712 | Bermuda |
| Nicosia, Cyprus American Embassy Nicosia, Cyprus (011-357-2) 776-400 ext. 2549 | All Middle East countries |

| SECRET SERVICE OFFICES | EMBASSIES/REGIONS |
|--|---|
| <p>Paris, France American Embassy Paris (011-33-1) 4312-7100</p> | <p>All of Europe, except Italy, Germany, Austria, Iceland, and United Kingdom; Norway, Sweden, Burundi, Cameroon, Cape Verde Islands, Central African Republic, Chad, Ivory Coast, Gabon, Ghana, Guinea, Madagascar, Mali, Mauritius, Mauritania, Morocco, Niger, Rwanda, Senegal, Togo, Tunisia, Zaire</p> |
| <p>Rome, Italy American Embassy Rome (011-39-6) 4674-1 ext. 2736</p> | <p>Italy, south of Florence, Sicily, Sardinia, Greece, Albania, Botswana, Bulgaria, Ethiopia, Gambia, Hungary, Kenya, Lesotho, Liberia, Malawi, Mozambique, Namibia, Nigeria, Romania, Sierra Leone, Somalia, South Africa, Sudan, Tanzania, Turkey, Uganda, Yemen, Zambia, Zimbabwe</p> |
| <p>Moscow U.S. Embassy Moscow (011-7-095)-252-2451 thru 2459 ext. 2038</p> | <p>Russia and all NIS</p> |
| <p>San Juan, Puerto Rico 1510 F.D. Roosevelt Avenue, Guaynabo Puerto Rico 00968 (787) 277-1515</p> | <p>Puerto Rico, Virgin Islands, West Indies, Haiti, Dominican Republic</p> |