

COVER SHEET

SUBJECT: IMPREST FUND ADMINISTRATIVE REVIEW

BUREAU/OFFICE AND LOCATION:

AMOUNT:

REVIEW PERFORMED BY:

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Signature

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Title

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Date and Time

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Signature

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Title

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Date and Time

**Imprest Fund Administrative Review**

**" Instructions"**

330 Departmental manual (DM) 4-3000-7.1 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 to the office file and a duplicate of each will be forwarded to the bureau or office head.

Checklist	Y E S	N O	Comments
1. Are imprest fund cash payments limited to \$500 for any one transaction under normal conditions and under emergency conditions request submitted for a one time exception for a single transaction which exceeds \$500?			
2. Has any splitting of payments occurred to circumvent these cash payment limitations?			
3. Are cash advances to an employee to make a purchase accomplished within 24 hours or at a maximum no longer than 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?			
5. Is responsibility for each fund vested in one person?			
6. Are separate cash boxes or safe drawers provided for alternate and subcashiers?			
7. Does the imprest fund cashier have a copy of the Treasury Department's 'Manual of Procedures and Instructions for Cashiers, on hand?			
8. Are safekeeping facilities maintained commensurate with the amount of cash advanced in accord with 330 DM 4-3000 3.3?			
9. Is the imprest fund advance limited to the smallest amount to coincide with the authorized purpose of the fund in accord with 330 DM 4-3000 3.1?			

Checklist	Y E S	N O	Comments
<p>10. 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?</p> <p>Date of last change: _____</p> <p>11. Are the safe and cash box locked when the cashier is performing other duties?</p> <p>12. Are the safekeeping facilities shared with noncashier activity? If yes, explain.</p> <p>13. Does the cashier understand the responsibilities for managing the imprest fund? (For example, the cashier's personal responsibility in case of theft or loss of funds.)</p> <p>14. In the event of a loss, shortage, or theft of funds, does the cashier and supervisor understand the reporting requirements which must be followed?</p> <p>15. Is the office area assigned to the cashier adequately protected from access to unauthorized persons and the general public? If no, describe in detail.</p> <p>16. Are imprest fund subvouchers numbered and required for each disbursement?</p> <p>17. Are imprest fund subvouchers and supporting documents properly canceled to prevent being used again?</p> <p>18. 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?</p> <p>19. Are unannounced verifications of cash balances in the imprest funds made on a semiannual or annual basis?</p> <p>20. Are imprest fund advances recorded in the general ledger when received from Treasury?</p>			

Checklist	Y E S	N O	Comments
21. Are payments from imprest funds approved by a responsible official? Who is the official?			
22. Is there evidence and adequate documentation in the imprest fund to show the date, purpose, approval, amount, and account to be charged for each transaction?			
23. Are the checks for the imprest fund made out to the cashier only?			
24. Are the accounting records available to the imprest fund cashier?			
25. Are the imprest fund subvouchers: a. Prepared for each payment? b. Supported with appropriate documentation? c. Typewritten or in ink? d. Fully descriptive of the item paid for?			
26. Do only persons authorized to disburse cash from the imprest fund have access to the cash?			
27. Have the imprest fund cashiers, subcashiers and alternates been properly designated in accord with Section 2 of the Cashier's Manual?			
28. Has daily cash reconciliation performed by the cashier been examined to determine if any loss or shortage has occurred, and if so, was it reported in accord with paragraph 0505 of the Cashier's Manual?			
29. Did you verify interim receipt amounts in the imprest fund file with the holders?			
30. Did you verify payments not supported by invoices with vendors on a test basis?			
31. Did you verify the validity and necessity of travel advances with the holders on a test basis?			
32. Have Accountability Reports (SF-1129) been properly prepared and submitted to the Finance Center?			
33. Do cashiers, subcashiers, and alternates perform other duties that conflict with their cashier responsibilities?			

Checklist	Y E S	N O	Comments																								
<p>34. Were the findings and recommendations contained in the last Administrative Review Report dated _____ implemented?</p> <p>35. Is the amount of the fund above or below cash requirements? Review SF-1129's on file and determine actual monthly turnover of funds for the past year.</p> <table border="0" style="width: 100%;"> <tr> <td>January</td><td>\$ _____</td> <td>July</td><td>\$ _____</td> </tr> <tr> <td>February</td><td>\$ _____</td> <td>August</td><td>\$ _____</td> </tr> <tr> <td>March</td><td>\$ _____</td> <td>September</td><td>\$ _____</td> </tr> <tr> <td>April</td><td>\$ _____</td> <td>October</td><td>\$ _____</td> </tr> <tr> <td>May</td><td>\$ _____</td> <td>November</td><td>\$ _____</td> </tr> <tr> <td>June</td><td>\$ _____</td> <td>December</td><td>\$ _____</td> </tr> </table> <p style="text-align: center;">Monthly Average \$ _____</p> <p>Is the turnover rate of the fund commensurate with the criteria prescribed in 330 DM 4-3000?</p> <p>36. What is thin average time required to cycle a replenishment voucher? Number of days _____</p>	January	\$ _____	July	\$ _____	February	\$ _____	August	\$ _____	March	\$ _____	September	\$ _____	April	\$ _____	October	\$ _____	May	\$ _____	November	\$ _____	June	\$ _____	December	\$ _____			
January	\$ _____	July	\$ _____																								
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June	\$ _____	December	\$ _____																								

**CASH RECONCILIATION**

NAME OF CASHIER \_\_\_\_\_ AREA \_\_\_\_\_

CLASS OF FUND \_\_\_\_\_ AMOUNT OF ADVANCE \_\_\_\_\_

CASH ON HAND: COINS \_\_\_\_\_  
 BILLS \_\_\_\_\_

UNCASHED TREASURY CHECK(S) \_\_\_\_\_

INTERIM RECEIPTS FOR CASH \_\_\_\_\_

REPLENISHMENT VOUCHERS TO  
 FINANCE CENTER (DATE) \_\_\_\_\_

UNPAID SUBVOUCHER \_\_\_\_\_

TOTAL FUND (ACTUAL) \_\_\_\_\_

TOTAL FUND AUTHORIZED \_\_\_\_\_

CASH OVER \_\_\_\_\_

I CERTIFY THAT THE FOREGOING REPORT OF MY ACCOUNTABILITY IS CORRECT.

\_\_\_\_\_  
 (CASHIER-S SIGNATURE AND DATE)

WE THE UNDERSIGNED, CERTIFY THAT THE CASH STATED ABOVE HAS BEEN VERIFIED BY ACTUAL COUNT AND THAT ALL THE ABOVE ITEMS, UNLESS OTHERWISE NOTED, HAVE BEEN FOUND TO BE IN AGREEMENT WITH THE APPROPRIATE ACCOUNTING RECORDS AT THIS TIME AND DATE.

\_\_\_\_\_  
SIGNATURE

\_\_\_\_\_  
DATE AND TIME

\_\_\_\_\_  
TITLE

\_\_\_\_\_  
SIGNATURE

\_\_\_\_\_  
DATE AND TIME

\_\_\_\_\_  
TITLE

COMMENTS AND/OR RECOMMENDATIONS ON DEFICIENCIES NOTED IN THIS REVIEW.