

FDA Staff Manual Guides, Volume III – General Administration

Financial Management – Budget

Policies for Imprest Fund Management

Effective Date: 10/17/2024

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1. Purpose.

To provide the Food and Drug Administration (FDA) uniformity in the administration and accountability of Imprest funds; prescribe who, how, and for what purpose Imprest funds will be used; lessen the vulnerability of loss or misuse of Imprest funds; and promote good Imprest fund management practices.

2. Background.

Cash held outside Treasury includes cash maintained in Imprest funds, government checks, non-government checks, charge cards, or other negotiable

instruments. This guidance will focus on cash maintained in Imprest funds. When policy or procedures prescribed in this guidance conflict with more current Department of Health and Human Services (HHS) regulations governing the operation of Imprest funds, the HHS regulations must be followed.

Title 31 Code of Federal Regulations (CFR) Part 208, "[Management of Federal Agency Disbursements: Final Rule](#)" requires that all payments must be made by Electronic Funds Transfer (EFT) by January 2, 1999. However, exceptions can be waived for (a) hardship on the recipient, (b) impossibility, (c) cost-benefit, or (d) law enforcement and national security.

As of October 1, 2001, federal agencies are required to eliminate Imprest funds in accordance with the Imprest Fund Policy Directive, issued by Treasury November 9, 1999. Exceptions to the requirements of this directive should be addressed to the Director, Office of Financial Management (OFM). This guidance on Imprest funds remains effective for all FDA Imprest funds that operate under a Department of Treasury waiver from the requirements of the Policy Directive. Operating under such waiver, an Imprest fund should satisfy a continuing need for making limited value cash or non-cash disbursements in lieu of processing check disbursements.

3. Reference/Authority.

FDA policy is consistent with guidance set forth by the following policies regarding Imprest funds. These include:

- A. Manual of Procedures and Instructions for Cashiers Operating under 31 U.S.C. 3321 (formerly Executive Order No. 6166)
(<https://fiscal.treasury.gov/files/imprest-fund/cashiers-manual.pdf>)
- B. Treasury Financial Manual, Volume 1, Part 4A, Chapter 2000, Overall Disbursing Rules for all Federal Agencies
(<https://tfm.treasury.gov/tfm/volume1/part4a/chapter-2000-overall-disbursing-rules-all-federal-entities>)
- C. Government Accountability Office (GAO) "Policy and Procedures Manual for Guidance of Federal Agencies," Title 7, Fiscal Guidance
(<https://www.gao.gov/products/149099>)
- D. Management of Federal Agency Disbursements, 31 CFR 208
([eCFR: 31 CFR Part 208 -- Management of Federal Agency Disbursements](#))
- E. Federal Acquisition Regulations (FAR), Part 13, Simplified Acquisition Procedures, Subpart 13.1 ([Part 13 - Simplified Acquisition Procedures I](#))

[Acquisition.GOV](#))

- F. Treasury Financial Manual, Volume 1, Part 5, Chapter 4100, Requirements for Using Depositories To Hold Public Money (<https://tfx.treasury.gov/tfm/volume1/part5/chapter-4100-requirements-using-depositaries-hold-public-money>)
- G. FDA Staff Manual Guide 1465.1, Authority for Designation of Imprest Fund Cashiers, Effective Date: 01/08/2010 (<https://www.fda.gov/media/82171/download>)
- H. Treasury Financial Manual, Volume 1, Part 4A, Chapter 3000, Requirements for Scheduling Payments Disbursed by the Bureau of the Fiscal Service (<https://tfx.treasury.gov/tfm/volume1/part4a/chapter-3000-requirements-scheduling-payments-disbursed-bureau-fiscal-service>))
- I. FDA Investigations Operations Manual 2021 (<https://www.fda.gov/inspections-compliance-enforcement-and-criminal-investigations/inspection-references/investigations-operations-manual>)
- J. OCI Directive: Imprest Fund Management (Revised 3/1/2023) (<https://fda.sharepoint.com/:b:/r/sites/OC-Intranet-OC-OO-OFBA/PMO%20Distribution/BPP%20Team%20Client%20Folder/03.%20SMG%20Policy%20Research/01.%20FY23%20SMG%20Analysis%20and%20SMGs/07.%20SMG%202310.5%20Policies%20for%20Imprest%20Fund%20Management/References/OCI%20Directive.pdf?csf=1&web=1&e=olEMgZ>)
- K. GAO, Principles of Federal Appropriations Law, Volume 2, Chapter 9, Appropriated Funds – Imprest Funds, Effective Date: 02/01/2006 (<https://www.gao.gov/assets/gao-06-382sp.pdf>)
- L. GAO, Standards for Internal Control in the Federal Government, Effective Date: 09/10/2014 (<https://www.gao.gov/assets/670/665712.pdf>)
- M. Department of Treasury (FY) 2019 Imprest Fund Implementation Guidance, (https://fiscal.treasury.gov/files/ussgl/approved_scenarios/ImprestFundImplementationGuidance.pdf)

N. Treasury Financial Action Task Force (FATF) Updated Guidance for a Risk-Based Approach to Virtual Assets and Virtual Asset Service Providers, Dated October 2021 (<https://www.fatf-gafi.org/media/fatf/documents/recommendations/Updated-Guidance-VA-VASP.pdf>)

4. Definitions.

- A. **Administrative Officer** - An official, typically the Special Agent in Charge (SAIC) or designee at each Office of Regulatory Affairs' (ORA)/Office of Criminal Investigations (OCI), who has the authority to appoint cashiers or revoke their authority.
- B. **Alternate Cashier** - The secondary employee of the FDA recommended by the respective Office's SAIC or designee and authorized to make cash disbursements only when the principal cashier is not available.
- C. **Cash Held at Personal Risk** - An advance made from agency appropriations and kept on hand that may have to be replaced by a cashier if it is lost, stolen, or misappropriated.
- D. **Certifying Officer** - An employee of the FDA that reviews and approves reimbursements vouchers. This employee is typically the Budget Point of Contact who oversees the funding source.
- E. **Imprest Fund** - A fixed cash or petty cash fund in the form of currency, coin, or Government check that is advanced by an organization or agency unit from appropriated funds to an authorized (designated) employee.
- F. **Miscellaneous Expenditures** - Expenditures required as a direct result of using Imprest funds for conducting criminal investigations. These expenses are generally associated with converting Imprest fund cash to the payment method required by the investigative activity and although not directly related to and essential for the successful performance of the investigative activities, they are necessary for the completion of investigative activities.

Expenses previously categorized as miscellaneous, such as money order fees, postage to mail money orders, undercover credit card fees, and wire transfer fees, etc., would be considered a valid investigative expense reimbursable by the Imprest fund because the cost incurred is directly related to and essential for carrying out financial transactions as a part of the investigation.

- G. **Principal Cashier** - The primary employee of the FDA recommended by the respective SAIC or designee and authorized to make cash disbursements.

- H. **Virtual Asset** - A digital representation of value that can be digitally traded or transferred and can be used for payment or investment purposes. Virtual assets are not considered currency.
- I. **Virtual Asset Service Providers (VASP)** - The FATF defines a virtual asset service provider as any natural or legal person who is not covered elsewhere under the Recommendations¹, and as a business conducts one (1) or more of the following activities or operations for or on behalf of another natural or legal person:
1. Exchange between virtual assets and fiat currencies;
 2. Exchange between one (1) or more forms of virtual assets;
 3. Transfer² of virtual assets;
 4. Safekeeping and/or administration of virtual assets or instruments enabling control over virtual assets; and
 5. Participation in and provision of financial services related to an issuer's offer and/or sale of a virtual asset.

5. Policy.

A. Safekeeping Facilities for Cash

1. The cashier must be provided safekeeping facilities for the Imprest fund. Any questions concerning the appropriateness of safekeeping facilities should be directed to the Director, Division of Accounting (DA), OFM.
2. The principal cashier (or alternate in the principal cashier's absence) will have exclusive control of the safe, or other suitable secured facilities in which to place cash and receipts. No one else may have access to that safe or secured facility.
3. The principal cashier and alternate will have separate cash boxes with different keys/combinations.
4. The SAIC or designee will keep the safe combination and duplicate keys to the cash boxes secure in two (2) separate, signed, sealed, and dated envelopes for use only in an emergency.
5. The safe combination must be changed at least annually, or when changing cashiers, or when an emergency has necessitated access of

¹ FATF Recommendations are the international standards set by the FATF to combat money laundering, terrorist financing, and more recently, the financing of proliferation.

² In this context of virtual assets, transfer means to conduct a transaction on behalf of another natural or legal person that moves a virtual asset from one (1) virtual asset address or account to another.

funds by someone other than the cashier or alternate.

6. Cashiers will not place official funds under their own name in bank accounts or safe deposit boxes.
7. Cashiers will not be certifying officers.
8. ORA will implement appropriate controls to assure that proper accounting for and safeguarding of Imprest funds are maintained in accordance with this Guide and the applicable authorities listed in [Section 3](#) of this Guide.
9. Any shortages, losses, or thefts caused by mismanagement will result in the fund being impounded, audited, and transferred to the alternate or a new cashier.
10. Any shortages, losses, or thefts caused by mismanagement must be documented and reported to the Executive Officer (EO) or their designee for review and submission of the report to the OFM Director within 15 calendar days.

B. Designation of New Cashiers

1. The replacement of a cashier should be anticipated to allow sufficient time for designation and training of a new cashier. Note: The advance fund should be transferred to an alternate cashier, or SAIC if an alternate does not exist, until a principal cashier has been designated by Treasury.
2. When a cashier leaves his or her position, a memorandum must be submitted by the SAIC or designee to the Director, OFM, or designee revoking the outgoing cashier's authority and designating a new cashier ([Appendix A](#)). The memorandum must be signed by the SAIC or designee and must state that the nominee has read this Staff Manual Guide (SMG) and related appendices and has signed each page of the Guide and [Appendix B](#). The original copy of this Guide with the original signature of the cashier on [Appendix B](#) must accompany the memorandum. A copy of this Guide with the cashier's signature on [Appendix B](#) must be retained in the nominating office's files. Upon receipt of the nominating memorandum, the Director, OFM or designee will complete a [Form SF-211](#) to request designation of a new Imprest cashier.
3. The SF-211 should indicate the maximum amount of the Imprest fund and the cashier's name, title, and duty station. The original SF-211 is retained by OFM and a copy sent to the requesting office.

C. Increasing/Decreasing an Imprest Fund

1. The SAIC or designee must submit a memorandum identifying the specific cashier and requested amount by which the advance changes (e.g., increase or decrease) to DA for review and approval by the DA Director.
2. If the Imprest fund increase or decrease is greater than 10% of the fund total, the OFM Director's review and approval is required.

D. Recognizing Imprest Fund Transactions

1. An Imprest fund transaction has occurred once:
 - a. Imprest funds are advanced to an Office of Criminal Investigation (OCI) employee;
 - b. Imprest funds are expended during the course of investigative activities and unexpended funds are returned to the Imprest fund cashier by the OCI employee; and
 - c. The OCI employee informs the OCI Cashier that the activity for which the funds were withdrawn is complete.
2. Upon notification from the OCI employee that the intended use for the withdrawn funds is complete, the OCI Cashier will enter the Voucher Number and the Voucher completion date into the Imprest Voucher Log.

E. Imprest Fund Payments

1. Imprest funds are used solely for providing funds for official purposes such as investigative expenses including payments to confidential informants and other uses as authorized.
2. Imprest funds shall not in any case be used for travel advances or reimbursement.
3. The SAIC, Assistant Special Agent in Charge (ASAIC) or Resident Agent in Charge is authorized to approve payments of up to \$2,000. Claims for over \$2,000 up to \$5,000 must be approved by the SAIC – Headquarters Operations Division (SAIC-HQs) or designee. The Assistant Commissioner for Criminal Investigations or Deputy Director (if Assistant Commissioner is not available), must approve payments exceeding \$5,000. Payments may not exceed \$10,000 for a single transaction. When a final voucher is greater than the approved amount and the approved amount exceeds the original approval threshold above, then the request must be reapproved through a new Global Funding Request (GFR) or via email approval.
4. Payments for undercover/confidential or investigative purchases will require

a GFR. The original receipt(s) for the goods or services purchased should be attached to the GFR. Receipts are required for all expenses. A memorandum is required for all expenses that do not have a receipt. The FDA official who initially approved the GFR, in accordance with Section 5.E.3. of this SMG, must confirm that the goods or services purchased have been received by signing the GFR or providing an email or memo confirmation.

5. Payments for confidential or undercover investigative expenditures can be advanced or reimbursed using a GFR. Receipts are required for all expenses, however if a receipt is not available a (memorandum) is required and approved by the FDA official who initially approved the expenditure in accordance with Section 5.E.3. of this SMG.
6. Imprest fund transactions must be entered and approved in the Unified Financial Management System (UFMS) by month end, by the Division of Payment Services (DPS), except for transactions occurring in the last five (5) calendar days of the month. For this activity, the transactions must be posted in UFMS no later than the following month end.
7. OCI Certifying Officers will submit Imprest Summary Reports to DPS at DPSORAInvoices@fda.hhs.gov as soon as possible and/or within the last five (5) calendar days of each month. Imprest Summary Reports will include a minimum of the following: Name of OCI Office/Region, Purchase Order (PO) number, PO Line #, UFMS Supplier Name and Site, total dollar amount by Object Class Code (OCC), UFMS invoice number, and the description to be used on the UFMS invoice.
8. The DPS will enter the invoice entry date(s) on the Imprest Summary Reports and submit to the OCI Certifying Officer for entry into the Imprest Voucher Log.

F. Undercover Credit Card Incentives

1. Undercover credit card holders are not allowed to take advantage of cash back incentives or rewards applied to individual cards. The cardholder should contact the credit card company and ask to opt out of receiving credit card promotions and if it's not an option, the reward must stay on the card until the issuing bank removes the incentive available or the account is closed.

G. Funding Virtual Wallets

Currently, virtual currencies or "cryptocurrencies" require an establishment of a virtual wallet maintained with a virtual currency exchange or broker that is compliant with Financial Crimes Enforcement (FinCEN) regulations.

Establishment of a wallet using undercover funds must be connected to a specific investigation or on-going program such as the Cybercrime Investigation Unit and be approved by a supervisor.

1. Funding a virtual wallet may occur in one (1) of two (2) ways:
 - a. Funding of a **master account with a U.S. regulated Virtual Account Service Provider (VASP)** may occur annually based on the estimated requirements for the year. Based on the fluctuating value of virtual assets and/or investigative needs, supplemental withdrawals may be required during the fiscal year.
 - b. Funding of a **bank account** may occur annually based on the estimated requirements for the year. Approved funds will be directly transferred to the OCI Investigator's U.S. regulated VASP. *Note: There may be an associated bank transfer and/or service fee for each transaction.*
2. Total funding in the virtual wallet should not exceed \$80,000 U.S. Dollars (USD) for the year, which is less than .25% of FDA total budget. Annual funding amounts will be determined by the Assistant Commissioner for Criminal Investigations or the Deputy Director for OCI.
3. When Imprest funds are used to fund the virtual wallet or bank account, the Cashier records the Imprest fund transaction in the Imprest Voucher (Payment) Log and initiates reimbursement. Since there is no expectation that funds will be returned, the transfer of Imprest funds to the virtual currency exchange or bank account and initiating/receiving reimbursement completes the Imprest process.
4. As determined by OFM, the unexpended balance at the end of a prior fiscal year can be rolled forward to the next fiscal year.
5. The virtual wallet Imprest fund account should be evaluated to determine if the amount in the account is at an acceptable/reasonable threshold. If a determination is made to decrease the fund, a memo will be prepared by the SAIC or designee and submitted to OFM, requesting the decrease.
6. After approval by OFM, the Senior Operations Manager (SOM) will request a cashier's check from the banking institution, in the amount of the decrease, made payable to the United States Treasury.
7. There are two methods to return funds.
 1. Pay.gov: [Pay.gov - FDA Payment Submission Form \(Non-User Fee\)](#)
 - a. Enter Your Information (all fields marked with an asterisk are mandatory)
 - b. For your payment type please enter the following fields:

- c. Name
 - d. Address – You may use your work address
 - e. City, State, Zip Code
 - f. Federal Tax ID Number (Required if a Refund would be needed)
 - g. Amount of Payment
 - h. Payer's Phone Number
 - i. Payer's Email Address
 - j. Reason for Payment: Select "Other" and enter details to assist in identifying how to apply the payment.
 - k. Prepared By Name
 - l. Preparer's Phone Number
 - m. Attachment: optional
 - n. Choose Payment Method: ACH, Amazon, PayPal, Debit/Credit Card
 - o. Enter Payment Information
 - p. Select Review and Submit Payment
2. ORA/OCI Headquarters budget personnel will prepare an OFM Payment Submission Form FDA 361, then submit the form and check to OFM, to be posted back to the budget allocation where the funds were originally disbursed. Ensure the form has the correct Common Accounting Number (CAN) and OCC listed on the form. Send a notification email to FDA_AccountsReceivables@fda.hhs.gov notifying DA that a check was mailed for deposit.

H. Use of Virtual Wallets

1. The special agent will use virtual wallets in accordance with OCI Imprest Fund Management Directive, Virtual Assets Section.
2. Since there is a reasonable expectation that a future need for virtual assets will exist in the normal course of OCI operations, OFM does not require the virtual wallet to be closed. This allows for multiple investigative activities to occur without FDA incurring additional transaction fees or not being able to close a wallet because there is not enough of the virtual asset left to cover the transaction fee.
3. Any residual balances or unused assets that would exceed transaction fees must be returned to OCI's Virtual Asset Account upon closure of the case. Residual balances cannot be used to make additional purchases.
4. If the agency is using the same wallet for multiple cases, virtual assets provided for one (1) case cannot be used for another.

I. Advance of Funds

Funds may be advanced to an alternate cashier on a signed Receipt for Cash Sub-Voucher which will be retained by the principal cashier. The amount advanced will be sufficient to operate the fund when the principal cashier is unavailable. The principal cashier will reimburse the alternate for the paid vouchers at the close of business each day or within 15 working days of the following month (i.e., if the principal cashier is unavailable).

1. If the principal cashier's absence is foreseen for 15 working days or more, the alternate will be advanced an amount necessary to continue the normal business of the Imprest fund. Upon return of the principal cashier, the alternate will turn over the cash advance and the paid vouchers to the principal cashier and the cash advance will be reduced to the originally established amount.
2. If the principal cashier's absence is unforeseen and the advance of funds to the alternate cannot be affected as stated in the preceding paragraph, an agency designated committee of three (3) persons, one (1) of whom is the alternate cashier, will accomplish the transfer using the procedures above. Each committee member will sign the [OF-1129 Accountability Report](#).

J. Transfer of Funds

Before changing principal cashiers, any advances made to the alternate will be returned to the principal cashier and documented.

In the event an alternate cashier departs and will not be replaced, the alternate will return all funds and cash box to the principal and will be documented by both the alternate and principal.

K. Replenishment and Liquidations

1. Cashiers should submit sub-vouchers with the OF-1129, Reimbursement Voucher ([Appendix D](#)). Cashiers may initiate replenishment as they see fit but at a minimum, replenishment must occur when the fund is 50 percent depleted. Cashiers should maintain copies of all Reimbursement Vouchers.
2. Within 15 calendar days after the end of the month the cashier will submit an OF-1129, Accountability Report ([Appendix D](#)) to DA, OFM. The number and total amount of replenishment accomplished during the month should be included on the report. *Note: A principal cashier's designation may be revoked, or legal action may be taken under the statutes of the United States if the cashier fails to submit Accountability Reports in a correct and timely manner.*

L. Verification of Funds

1. Cash

- a. Cashiers must complete an Annual Report for Cashiers ([Appendix E](#)) at the end of each November and submit it to DA via their Executive, SAIC, or designee by December 31st each year.
- b. Unannounced verifications of each Imprest fund will be conducted by authorized personnel. The verifications must be conducted at least quarterly. Imprest Fund Cash Count ([Appendix H](#)) must be submitted to DA within 15 calendar days after the end of each quarter.
- c. Unannounced audits of each Imprest fund must be completed by the SAIC or designee at least once a year. The results of the audit must be submitted to DA on the FDA's Imprest Fund Audit ([Appendix F](#)) form by December 31st of that year.

2. Virtual Assets

- a. OCI's Virtual Asset Account will be maintained by the Senior Operations Manager (SOM). Each transaction in a given fiscal year will be logged in the transaction record minus the full wallet address. No later than the 5th day of each quarter (i.e., January 5th, April 5th, July 5th, and October 5th) the SAIC or designee of OCI's Virtual Asset Account will provide the transaction record for that quarter to OCI budget staff who will in turn email it to the Director of OFM and the Director of the Division of Accounting by the 10th of each quarter.
- b. By the 5th day of each month, the Senior Operations Manager will provide to his or her supervisor the transaction record along with a statement detailing the beginning and ending balances for the month and a listing of each transaction along with the GFR and case number associated with each transaction.
- c. The supervisor must review the monthly submission and sign the transaction record. The files will be maintained on an OCI SharePoint site accessible only to Headquarters Senior Management staff and budget staff.

M. Supervision

1. Cashiers are subject to administrative supervision by their agency for accountability of funds, exercising control of the paid receipts, and following proper procedures in the functions of their office.

2. Cashiers' funds are subject to audit or verification by:
 - a. Disinterested parties appointed in writing by the SAIC or designee
 - b. SAIC or designee
 - c. OFM
 - d. Government Accountability Office (GAO)
 - e. HHS Inspector General
 - f. ORA

3. Cashiers will make all records available and provide assistance to persons authorized to examine or audit the Imprest fund. Funds may be impounded by the representative authorized to conduct the audit or examination and will be released as soon as all discrepancies are cleared. The cashier will not leave the audit site until the count is completed.

N. Imprest Fund Records and Reporting

1. Records - The following records are included in the Imprest Fund file:
 - a. Documentation for the designation of Imprest Fund Cashiers and Alternates
 - b. Documentation for the increase or decrease of Imprest fund balances
 - c. Imprest Voucher Log
 - d. Safe combination changes in accordance with [Treasury's Manual of Procedures and Instructions for Cashiers](#) §5.a.5.
 - e. Cash disbursement exceptions, including an email authorizing the collection, and a signed authorization form All Claims for Reimbursement, Form GFR
 - f. Monthly Accountability Report
 - g. Annual Report for Cashiers
 - h. Daily Reconciliation sheets
 - i. Transfer of Funds documentation
 - j. Cash Count and Verification reports
 - k. Receipts for Cash GFRs
 - l. Audit and quarterly verification reports

2. Records - Virtual Asset Account
 - a. Proof of the virtual asset/cryptocurrency purchases maintained by the Senior Operations Manager
 - b. Virtual asset transaction record maintained by the Senior Operations Manager
 - c. Quarterly virtual asset reconciliation

3. Reporting: Many actions need to be reported either to OFM or ORA. The following reporting actions must take place:
 - a. Discoveries of any shortages, losses, or thefts caused by mismanagement must be reported to the OFM Director within 15 calendar days.
 - b. All cashiers and alternate cashiers must read and sign every page of this Guide in December of each year, the signed Guides must be submitted to OFM by December 31st of that year.
 - c. Accountability Reports must be submitted to DA within 15 calendar days after the end of the month.
 - d. Imprest Voucher Logs must include the Voucher Date, Voucher Number, Name of Payee, Amount, UFMS Invoice Number and Invoice Date, and associated accounting information. Imprest Voucher Logs must be submitted to DA by the 10th of the month following each month end.
 - e. Annual Report for Cashiers are submitted to DA via the Executive Officer, SAIC, or designee by December 31st of each year.
 - f. Unannounced verifications conducted at least quarterly must be submitted to DA within 15 calendar days of the end of each quarter.
 - g. Unannounced audits conducted at least once a year must be submitted to DA by December 31st of that year.
 - h. The Division of Accounting will report monthly to the EO or their designee any instance of non-compliance with Imprest fund transaction posting requirements.

6. Responsibilities.

A. Responsibilities of the Office of Regulatory Affairs Executive Officer or designee

1. Appoint Certifying Official(s).
2. Implement and monitor appropriate controls to assure that proper

accounting and safeguarding of Imprest funds are maintained.

3. Report any incidents of shortages, losses, or thefts caused by mismanagement to the OFM Director.

B. Responsibilities of the Assistant Commissioner for Criminal Investigations or the Deputy Director for OCI

1. Determines virtual wallet annual funding amounts required by OCI.

C. Responsibilities of the Office of Regulatory Affairs Imprest Fund Cashier

1. Maintain responsibility for the full amount of the Imprest fund and for proper performance of duties in accordance with this Guide. If there are any shortages, the cashier is personally liable and will immediately restore/recover any shortages.
2. Avoid intermingling funds advanced with personal or unofficial funds.
3. Report immediately any shortages, losses, or thefts of funds to his/her SAIC or designee and the Division of Accounting, OFM.
4. Read this Guide and sign all pages every December of each year to indicate that all Cashiers and Alternate Cashiers have read and understood its contents. Submit signed guide to OFM by December 31st of each year.
5. Record Imprest fund transactions in the Imprest Fund Payment Log based on completion of activity for which Imprest funds were requested.
6. Imprest Voucher Logs, including both Voucher Number, UFMS Invoice Number, and associated accounting information, must be submitted to DA by the 10th of the month following each month end.
7. Adjust (i.e., increases or decreases) or create the advance of Imprest funds upon receipt of approved SF-211.
8. When Imprest funds are used to fund the virtual wallet, record an Imprest fund expense transaction and request reimbursement. Since there is no expectation that funding will be returned, no subsequent adjustment is required and the cashier's responsibility regarding the Virtual Asset Account is finalized after receipt of reimbursement.

D. Responsibilities of the Virtual Asset Account Supervisor or Senior Operations Manager (SOM)

1. Return residual funds via either check or [Pay.gov](#) at the conclusion of an investigation, upon closure of the virtual currency account or when residual funds meet an amount deemed necessary to initiate a return. .
2. Manage and grant access to undercover virtual currency accounts for agents with approved Undercover Operation Authorizations
3. Conduct quarterly reconciliation of the undercover virtual currency account and undercover bank account used to facilitate transactions related to undercover purchases.

E. Responsibilities of the Office of Regulatory Affairs SAIC or designee

1. Recommend competent, conscientious employees to serve as cashiers/alternates.
2. Develop memorandums requesting approval to increase or decrease cash in an existing Imprest fund.
3. Assure that each cashier/alternate has a copy of the [Manual of Procedures and Instructions for Cashiers Operating](#) Under 31 U.S.C. 3321 (formerly Executive Order 6166) issued by the Treasury Department.
4. Assure that each cashier/alternate has read and understood this Guide, including the Recommended Cashier Operating Procedures ([Appendix B](#)).
5. Submit the original, signed copy of this Guide and each page of Appendix B, bearing the principal cashier's or alternate's signature and date on each page, to DA when initial cashier appointments are requested and again each year by December 31st.
6. Authorize, in writing, an unannounced verification of the cash, receipts, and checks of each fund, to be conducted by two (2) disinterested parties at least once each calendar quarter. Imprest Fund Cash Count (Appendix H) should be sent to OFM by the end of each quarter. *Note: This must be a surprise cash count which is made at irregular intervals.* The SAIC or designee is not limited to conducting quarterly unannounced audits – they may be conducted at any time.
7. Authorize an unannounced annual audit of each fund to be conducted by the end of each year and reported to OFM by December 31st on the FDA Imprest Fund Audit ([Appendix F](#)) form.
8. Assure that the cashier completes the Annual Report for Cashiers ([Appendix E](#)) and submits it to OFM via their SAIC or designee by

December 31st of each year.

9. Report any shortages, losses, thefts, or irregularities in the fund to DA, OFM, immediately.
10. Assure that any payment from the fund in excess of \$2,000 up to \$5,000 is approved by the Special Agent in Charge – Headquarter Operations Division (SAIC-HQ), or designee. Ensure any payments over \$5,000 are approved by the Assistant Commissioner, or designee, OCI and no Imprest fund payments exceed \$10,000.
11. Ensure that all cash payments, as required by internal operating procedures, are supported by either a GFR, OCIF 303021, or other document signed by an official who is empowered to authorize the payment.
12. Establish Imprest hours and strictly enforce these hours, and the security of the fund. Keep emergency openings outside of the established hours to a minimum.
13. Ensure Interim Receipts over five (5) days are settled promptly.
14. Encourage and support the cashiers in questioning and researching any suspicious claims or receipts.
15. Maintain responsibility for all virtual wallets in use by their OCI investigators.
16. Perform a monthly review of virtual assets in each virtual wallet under their purview.
17. Develop and implement internal controls over virtual assets' funding and use.
18. Send a quarterly virtual asset transaction reconciliation to the OFM Director and the Director, Division of Accounting.
19. Prepare memo to decrease virtual wallet balance and submit to OFM if a determination is made to decrease the virtual wallet balance.
20. The SAIC or designee will also assure the security of the fund by providing the following:
 - a. A safe, or other suitable secured facility, exclusively controlled by the cashier (or alternate cashier in the cashier's absence). Monitoring and documenting that the safe combination is changed at least annually, and whenever cashiers/alternates are changed, or when an emergency has

necessitated access to the funds by someone other than a cashier or alternate. Immediately upon the return of the cashier whose cash box had been accessed, a complete verification must be done before any other transactions are processed. The verification should be witnessed by the cashier, the individual who accessed the fund, and two (2) disinterested parties. Any questions concerning the appropriateness of safekeeping facilities should be directed to the DA Director.

- b. Separate cash boxes with different keys/combinations for each cashier/alternate.
- c. Secure maintenance of two (2) separate, signed, sealed, dated envelopes: one (1) containing the safe combination and the other containing duplicate cash box keys for use only in an emergency. The envelopes should be kept secure in a safe, or other suitable secured facility, exclusively controlled by the SAIC or designee.

F. Responsibilities of the Office of Regulatory Affairs Certifying Officer

1. Submit Imprest Summary Reports to DPS as soon as possible and/or within the five (5) calendar days of each month.

G. Responsibilities of the Division of Payment Services

1. Ensure accurate and timely entry of reimbursement vouchers into UFMS.
2. Add the date the Imprest Fund reimbursement voucher was entered into UFMS in the Imprest Summary Report and send to OCI Certifying Officers no later than the 5th of each month.

H. Responsibilities of the Division of Accounting Accountant

1. Review Imprest Fund transactions by the 15th of each month for the previous month to ensure that reimbursement vouchers were entered in UFMS by month end.
2. Report any instance of non-compliance with Imprest Fund transaction posting requirements to the DA Director or their designee on a monthly basis.
3. Complete a quarterly reconciliation of the Imprest Voucher Log to UFMS to ensure that Imprest Fund transactions are recorded and paid.
4. Retain copies of the Monthly Imprest Voucher Logs, OF-1129 Monthly Reconciliation Report (Accountability Report), Quarterly Imprest Fund Cash Count, Quarterly Virtual Asset Account Transaction Reconciliation,

Annual Report for Cashiers, and the Imprest Fund Audit received from Cashiers and SAICs or designees to oversee that required documentation are completed by field offices.

5. Ensure the following documents are received from each field office and appropriately signed:
 - OF-1129 Monthly Reconciliation Report,
 - Quarterly Imprest Fund Cash Count,
 - Quarterly Virtual Asset Account Transaction Reconciliation,
 - Annual Report for Cashiers, and
 - Imprest Fund Audit.
6. Prepare form SF-211 for cashier change requests received from the requesting field office and submit it to the DA Director or designee for signature. Cashier change requests can be to increase or decrease the Imprest fund balance or to add or remove cashiers. Once approved and signed, the DA Accountant will create and send a copy of the approved SF-211 to the requesting office and retain the form for records management.
7. Create a letter for the establishment of a new Imprest fund bank account, as the need arises, and submit it to the DA Director for signature. Once signed, the DA Accountant will send a copy of the signed letter back to the requesting field office and retain the form for records management.
8. Create a letter for the Imprest fund bank account signature authority changes, as the need arises, and submit it to the DA Director for signature. Once signed, the DA Accountant will send a copy of the signed letter back to the requesting field office and retain the form for records management.

I. Responsibilities of the Director, DA

1. Review, approve, and sign form SF-211 for cashier change requests, including Imprest fund increases or decreases less than 10% of the fund total.
2. Review form SF-211 for cashier change requests, including Imprest fund increases or decreases greater than 10% of the fund total and submit to OFM Director.
3. Review, approve, and sign letters for the establishment of new Imprest fund bank accounts.
4. Review, approve, and sign letters for Imprest fund bank account signature authority changes.

5. Review and approve memo requests to decrease the Virtual Wallet Imprest fund balance.
6. Report any instance of non-compliance with Imprest fund transaction posting requirements to ORA on a monthly basis.

J. Responsibilities of the Director, OFM

1. Review, approve, and sign form SF-211 for cashier change requests for fund increases or decreases greater than 10% of the fund total.

7. Procedures.

A. Disbursing Cash: All Cashiers and Alternates

1. Verify that the payee and/or designee is an FDA employee by examining the FDA picture ID. Before proceeding with payment, verify that the picture is of the person and that the ID has not expired.
2. If the person is collecting payment on behalf of another employee, an email authorizing collection must be provided. The authorization should be noted in the body of the email. The email address provides proof of the employee's identity.
3. Exceptions to the two (2) preceding paragraphs should almost never be made. If an exception is made, it must be approved on a case-by-case basis through email by one (1) of the following:
 - a. Director, Office of Financial Management (OFM)
 - b. Deputy Chief Financial Officer (DCFO)
 - c. Director, Division of Accounting (DA)
4. Assure that all claims for reimbursement are accompanied by a GFR and that the original receipt(s) or copies if originals are entered into evidence, for the goods or services purchased, are attached. The FDA official who initially approved the GFR must confirm that the goods or services purchased have been received by signing the GFR or providing an email or memo confirmation.
5. Review all vouchers to ensure they include required information and supporting documents before payment. Refer to Appendix B for the Recommended Cashier Operating Procedures. *Note: The voucher, invoice, or other documents provides proof of having paid out cash. The cashier must have the original voucher, invoice, or other documents to*

submit for replenishment. Refer any suspicious claims to the SAIC, designee, or higher echelon immediately with copies of the claim.

6. Periodically review recurring payments and charges (i.e. mailboxes or utilities) to ensure they remain relevant/utilized.
7. Ensure payments are made timely to avoid late fees and/or interest fees.
8. The Claimant will date and mark the amount to be paid in the block marked "cash payment receipt".
9. Ask the claimant, or person authorized by the claimant, to sign as receiving cash. Do not accept any GFRs that have already been signed as receiving cash.
10. Pay each GFR after verifying that the claimant has signed the GFR. Never give the GFR back to the claimant after he/she has received cash. If a claimant needs the GFR back for any reason, he/she must first return the cash.
11. Initial and mark "PAID" and "CLOSED" on both the GFR and all receipts and/or attachments. Assign a sub-voucher number and record in log. At the beginning of the FY, GFR number should start with one (1).

B. Processing Interim Receipt Transactions

1. Cashiers will use a GFR to advance cash to an FDA employee for immediate anticipated expenses. Such advances may be made for investigative-related purchases governed by procurement and agency regulations, equipment repairs, postage costs, transportation costs, destruction of evidence, and samples. The cash advance must be authorized in writing by the employee's Branch level, or higher, supervisor on a GFR. The GFR must state the amount of the advance and its purpose. The cashier should have the person receiving cash sign the GFR and stamp the GFR as paid, to include the date of cash disbursement. A copy of the approved GFR serves as an interim receipt until documentation is added and the GFR is closed.
2. The cashier will ensure the GFR includes the paid date and the closed date for each voucher.
3. Interim Receipts must be cleared within five (5) working days of the date of the advance except when used to advance funds to the alternate cashier. It is the cashier's responsibility to follow up and settle Interim Receipts. Interim Receipts are settled when the person receiving the advance submits a completed GFR. The GFR should be signed by the claimant and

have all necessary supporting documentation attached. If someone other than claimant is conducting the transaction, this should be indicated and authorized on the GFR. The claimant or person authorized to conduct the transaction should sign the GFR as receiving cash, and the cashier should then void the Interim Receipt(s) and present it to the claimant as proof that the transaction has been completed.

C. Balancing Cash at the Close of Business

1. Use an adding machine or Excel spreadsheet to add all the day's business transactions. List the amounts on the Daily Reconciliation Sheet ([Appendix G](#)) under "Roll Coins" and "Loose Money".
2. List unbatched vouchers (those vouchers not submitted to Treasury and not part of current day's business) under "Prior Business Not Submitted to Treasury".
3. List the amount of Reimbursement Vouchers awaiting payment from Treasury under "Vouchers Outstanding with Treasury".
4. List all Interim Receipts under "Interim Receipts".
5. List the total amount of cash under "Cash on Hand".
6. List the total amount of checks under "Checks on Hand".
7. Add the amounts entered on the first five (5) lines of the Daily Reconciliation Sheet plus the amount entered under "Checks on Hand". Enter this amount under "Grand Total".
8. Attach the adding machine tape or Excel spreadsheet to the front of the Daily Reconciliation Sheet.

D. Treasury Electronic Funds Transfer (EFT)

1. Verify that the EFT amount corresponds with the Reimbursement Voucher submitted.
 - a. If the amount is incorrect, contact the voucher auditor or clerk who prepared the schedule.
 - b. If the information is correct, enter the date received, date of EFT, amount of EFT, and schedule numbers in the "Paid By" block on the file copy of the Reimbursement Voucher.
2. File a copy of the original Reimbursement Voucher in the paid file.

E. Transfer of Funds

1. Count and verify any advances (all funds on hand in whatever form) made to the alternate cashier. The count should be conducted by both the incoming and outgoing cashiers in the presence of two (2) disinterested witnesses who will then verify the count receipt.
2. Prepare the [OF-1129](#) (Appendix D).
3. The outgoing and incoming cashiers and the two (2) disinterested persons must sign the OF-1129.
4. Have the Transfer of Funds initialed by the SAIC or designee.
5. The incoming cashier should submit one (1) signed copy of the OF-1129 to DA, OFM and keep one (1) copy for their file.

F. Money Orders

1. Money orders are utilized in some situations when requesting payments to be made from Imprest funds. This includes:
 - a. Reimbursements for expenses of alternate cashiers that are not in the same office as primary cashiers
 - b. Reimbursements to Puerto Rico field office as this office does not have a primary or an alternate Imprest fund cashier
 - c. Reimbursements between OCI offices for expenses incurred on their behalf
 - d. Payments made to credit cards for undercover purchases by agents
 - e. Sending funds to agents outside the office where the primary and alternate cashiers are located in order to make undercover purchases
2. If money orders are needed and a GFR is being used, the GFR will include the amount of the money orders.

G. Increasing/Decreasing an Imprest Fund

1. The SAIC or designee must submit a memorandum identifying the specific cashier and requested amount by which the advance changes (e.g., increase or decrease) to DA.
2. Upon receipt of the memorandum, the DA Accountant completes an SF-211 request to increase or decrease an existing Imprest fund based on the

information provided by the SAIC or designee. The DA Accountant submits the request to the DA Director for review and approval.

- a. If the Imprest fund increase or decrease is greater than 10% of the fund total, the OFM Director's review and approval is required.
3. If approved, the SF-211 is sent to the SAIC or designee and cashier, who adjusts or creates the obligation upon notification of approval. If rejected, the SF-211 is returned to the DA Accountant with comments for correction, and the DA Accountant will coordinate with the SAIC or designee, as required, to correct the rejected form.

H. Reimbursement Vouchers

1. Assemble all Reimbursement Vouchers in the order of payment starting with the oldest.
2. Prepare the Reimbursement Voucher using OF-1129.
3. The SAIC or designee signs and dates the Reimbursement Voucher.
4. Make a copy of the Reimbursement Voucher. File a copy of the Voucher (without attachments) in the pending file until the reimbursement check is received.
5. Submit all receipts to the auditor designated to process Reimbursement Vouchers.
6. When the EFT is received, follow the instructions in [Section 7. D](#), Treasury EFT.

I. Accountability Reports

1. Prepare the Accountability Report using OF-1129.
2. Sign the Accountability Report and have it initialed by the SAIC or designee.
3. Submit the signed Accountability Report to the Division of Accounting, OFM. Maintain a file copy.

8. Effective Date.

This guide was signed by Sahra I. Torres-Rivera, Director, Office of Financial Management (OFM), and is effective October 17, 2024.

9. Document History – SMG 2310.5, Policies for Imprest Fund Management.

Status (I, R, C)	Date Approved	Location of Change History	Contact	Approving Official
Initial	12/11/2017	N/a	OO/OFBA/OFO/OFM	Sahra I. Torres-Rivera, Director, Office of Financial Management
Change	12/19/2017	Appendix B	OO/OFBA/OFO/OFM	Sahra I. Torres-Rivera, Director, Office of Financial Management
Change	10/07/2019	Sect. 3 URLs	OO/OFBA/OFO/OFM	Sahra I. Torres-Rivera, Director, Office of Financial Management
Revision	11/06/2020	N/A	OO/OFBA/OFO/OFM	Sahra I. Torres-Rivera, Director, Office of Financial Management
Revision	10/08/2024	N/A	OO/OFBA/OFM	Sahra I. Torres-Rivera, Director, Office of Financial Management

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- A. **Appendix A – Memo Nominating New Imprest Fund Cashier**
<https://fda.sharepoint.com/:w:/r/sites/OC-Intranet-OC-OO-OFBA/PMO%20Distribution/BPP%20Team%20Client%20Folder/FY23%20Staff%20Manual%20Guides/07.%20SMG%202310.5%20Policies%20for%20Imprest%20Fund%20Management/References/Attachment%20A.docx?d=wd894d641b8b3437abae7bf1858fd2222&csf=1&web=1&e=mKkJ0a>

- B. **Appendix B – Recommended Cashier Operating Procedures**
<https://fda.sharepoint.com/:w:/r/sites/OC-Intranet-OC-OO-OFBA/PMO%20Distribution/BPP%20Team%20Client%20Folder/FY23%20Staff%20Manual%20Guides/07.%20SMG%202310.5%20Policies%20for%20Imprest%20Fund%20Management/References/Attachment%20B.docx?d=w37a057658a2d463f8b7ee27cd59d35bf&csf=1&web=1&e=yPeJtB>

- C. **Appendix C – Office of Criminal Investigation Form (GFR), Global Funding Request.**
<https://fda.sharepoint.com/:w:/r/sites/OC-Intranet-OC-OO-OFBA/PMO%20Distribution/BPP%20Team%20Client%20Folder/03%20FY23%20Staff%20Manual%20Guides/07.%20SMG%202310.5%20Policies%20for%20Imprest%20Fund%20Management/References/Global%20Funding%20Request%20Template%2011.03.23.docx?d=web9363beabcd42d9977c5d938865a922&csf=1&web=1&e=CYb6Mq>

- D. **Appendix D – Form Standard Form (OF)-1129, Reimbursement Voucher,**
 SMG 2310.5 (10/17/2024)

Monthly Accountability Report, Transfer of Funds: <https://www.gsa.gov/forms-library/cashier-reimbursement-voucher-andor-accountability-report>

- E. **Appendix E – Annual Report for Cashiers**
(<https://fda.sharepoint.com/:w:/r/sites/OC-Intranet-OC-OO-OFBA/PMO%20Distribution/BPP%20Team%20Client%20Folder/FY23%20Staff%20Manual%20Guides/07.%20SMG%202310.5%20Policies%20for%20Imprest%20Fund%20Management/References/Attachment%20E.docx?d=wf91470cbd538488fa7a67c6944eaeff&csf=1&web=1&e=fdv61i>)
- F. **Appendix F – Food & Drug Administration Imprest Fund Audit**
(<https://fda.sharepoint.com/:w:/r/sites/OC-Intranet-OC-OO-OFBA/PMO%20Distribution/BPP%20Team%20Client%20Folder/FY23%20Staff%20Manual%20Guides/07.%20SMG%202310.5%20Policies%20for%20Imprest%20Fund%20Management/References/Appendix%20F.docx?d=wa5c3a47bceb24bcfbe2c2bf9d8a8c6f5&csf=1&web=1&e=M83mlW>)
- G. **Appendix G – Daily Reconciliation Sheet**
(<https://fda.sharepoint.com/:w:/r/sites/OC-Intranet-OC-OO-OFBA/PMO%20Distribution/BPP%20Team%20Client%20Folder/FY23%20Staff%20Manual%20Guides/07.%20SMG%202310.5%20Policies%20for%20Imprest%20Fund%20Management/References/Attachment%20G.docx?d=w481d6270366e41ea922158fba6bbca39&csf=1&web=1&e=N4DyeO>)
- H. **Appendix H – Report of Cash Count and Verification**
(<https://fda.sharepoint.com/:w:/r/sites/OC-Intranet-OC-OO-OFBA/PMO%20Distribution/BPP%20Team%20Client%20Folder/FY23%20Staff%20Manual%20Guides/07.%20SMG%202310.5%20Policies%20for%20Imprest%20Fund%20Management/References/Attachment%20H.docx?d=w82735d8d81d44900bcf6180a76fe31&csf=1&web=1&e=YsYV94>)
- I. **Appendix I – Receipt for Cash Sub-voucher**
(<https://fda.sharepoint.com/:b:/r/sites/OC-Intranet-OC-OO-OFBA/PMO%20Distribution/BPP%20Team%20Client%20Folder/03.%20SMG%200Policy%20Research/01.%20FY23%20SMG%20Analysis%20and%20SMGs/07.%20SMG%202310.5%20Policies%20for%20Imprest%20Fund%20Management/References/Attachment%20I.pdf?csf=1&web=1&e=KRbXhu>)
- J. **Appendix J – FDA Report of Investigation (ROI)**
(<https://fda.sharepoint.com/:w:/r/sites/OC-Intranet-OC-OO-OFBA/PMO%20Distribution/BPP%20Team%20Client%20Folder/FY23%20Staff%20Manual%20Guides/07.%20SMG%202310.5%20Policies%20for%20Imprest%20Fund%20Management/References/Appendix%20J.doc?d=w8f255515b3e140cbb3301b6cd92e388d&csf=1&web=1&e=7UwHmd>)