

Note: November 2022.

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U.S. Department of
Homeland Security
United States
Coast Guard



U.S. Coast Guard Certifying and Disbursing Manual



COMDTINST M7210.1C
November 2011



Commandant
United States Coast Guard

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COMDTINST M7210.1C

COMMANDANT INSTRUCTION M7210.1C

NOV 14, 2011

Subj: U.S. COAST GUARD CERTIFYING AND DISBURSING MANUAL

Ref: (a) Government Travel Charge Card (GTCC) Program, COMDTINST M4600.14 (series)

1. PURPOSE. This Manual establishes official Coast Guard policies and procedures for the administration of the Authorized Certifying Officer (ACO) Program, the Payment Approving Official (PAO) Program, and the Imprest Fund Program, for both Headquarters and the field.
2. ACTION. All Coast Guard unit commanders, commanding officers, officers-in-charge, deputy/assistant commanders, and chiefs of Headquarters staff elements shall comply with the provisions of this Manual. Internet release is authorized.
3. DIRECTIVES AFFECTED. Certifying and Disbursing Manual, COMDTINST M7210.1B is canceled.
4. MAJOR CHANGES. This revision updates Coast Guard Certifying and Disbursing policies and procedures due to Modernization. Previous chapters 5 and 6 have been eliminated. Those former chapters outlined the Coast Guard traveler's check program and are now incorporated into reference (a). The manual was generally rewritten in several sections for clarity. Overall formatting has been modified to allow for searchable access for finding specific topics of importance.
5. REQUEST FOR CHANGES. Units and individuals may recommend changes by writing via the chain of command to Commandant (CG-84), U. S. Coast Guard; 2100 2ND ST SW STOP 7245; WASHINGTON, DC 20593-7245.

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NON-STANDARD DISTRIBUTION:

6. DISCLAIMER . This guidance is not a substitute for applicable legal requirements, nor is it itself a rule. It is intended to provide operational guidance for Coast Guard personnel and is not intended to nor does it impose legally-binding requirements on any party outside the Coast Guard.
7. RECORDS MANAGEMENT CONSIDERATIONS. This Manual has been thoroughly reviewed during the directives clearance process, and it has been determined there are no further records scheduling requirements, in accordance with Federal Records Act, 44 U.S.C. 3101 et seq., National Archives and Records Administration (NARA) requirements, and the Information and Life Cycle Management Manual, COMDTINST M5212.12 (series). This policy does not have any significant or substantial change to existing records management requirements.
8. ENVIRONMENTAL ASPECT AND IMPACT CONSIDERATIONS.
 - a. The development of this Manual and the general policies contained within it have been thoroughly reviewed by the originating office and are categorically excluded under current USCG categorical exclusion (CE) # 33 from further environmental analysis, in accordance with Section 2.B.2 and Figure 2-1 of the National Environmental Policy Act Implementing Procedures and Policy for Considering Environmental Impacts, COMDTINST M16475.1 (series).
 - b. This directive will not have any of the following: significant cumulative impacts on the human environment; substantial controversy or substantial change to existing environmental conditions; or inconsistencies with any Federal, State, or local laws or administrative determinations relating to the environment. All future specific actions resulting from the general policies in this Manual must be individually evaluated for compliance with the National Environmental Policy Act (NEPA), Council on Environmental Policy NEPA regulations at 40 CFR Parts 1500-1508, DHS and Coast Guard NEPA policy, and compliance with all other environmental mandates.
 - c. Environmental considerations were examined in the development of this Manual and have been determined not to be applicable.
9. FORMS AND REPORTS. The forms referenced in this Manual are available in USCG Electronic Forms on the Standard Workstation or on the Internet: <http://www.uscg.mil/forms/>; CG Portal <https://cgportal.uscg.mil/delivery/Satellite/CG611/FORMS> and the Intranet at <http://cgweb.comdt.uscg.mil/CGForms>.

S.P. METRUCK /s/
Assistant Commandant for Resources

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CHAPTER 1 AUTHORIZED CERTIFYING OFFICERS/PAYMENT APPROVING OFFICIALS

1.1 Payment Certification Scope and Definition

1.1.1 Background

In the early years of the U. S. Government, taxpayer funds were often physically held by disbursing officers who personally made payment for obligations incurred by the Government. These officers were periodically required to make their accounts available for audit and were required to pay any shortages from their own pockets. Over time, physical control of funds primarily became a Department of the Treasury (DOT) function. Officials in each Federal agency, however, were appointed to examine and approve demands for payment. This process is known as "payment certification" and the officials so appointed are known today as "Authorized Certifying Officers (ACOs)" and "Payment Approving Officials (PAOs)." Most ACOs/PAOs are employed at the Coast Guard Finance Center (FINCEN), Pay and Personnel Center (PPC), Aviation Logistics Center (ALC), and the Surface Forces Logistics Center (SFLC) although there are a number of ACOs/PAOs performing specific certification duties elsewhere in the Coast Guard.

1.1.2 Funds Covered

ACOs are primarily responsible and accountable for payments to be made from appropriated funds. Funds obtained from non-Government sources (e.g. user receipts) or funds held in trust (e.g. Cadet Trust Fund) are also considered accountable. The term "Federal Funds" is often used to describe this larger grouping of accountable monies. The same certification rules, procedures, and liabilities are in force for all "Federal Funds."

1.1.3 Applicability to Contracting Officers

Although warranted contracting officers often approve invoices in the course of their duties, they are not considered certifying officers unless also appointed as an ACO in accordance with Title 31 U.S. Code.

1.1.4 References

The information contained herein summarizes and implements guidance found in the U.S. Government Accountability Office (GAO) publication "Principles of Federal Appropriations Law," Volume II (3rd edition) Chapter 9. This book is commonly referred to as "The Red Book." New ACOs and PAOs should carefully review the publication before accepting their appointments. This publication can be requisitioned from the following sources:

THE SUPERINTENDENT OF DOCUMENTS
US GOVERNMENT PRINTING OFFICE
PO BOX 371954
PITTSBURGH PA 15251-7494

or, contact the GPO's Washington, DC office at: (202) 512-1800

1.2 Categories of ACOs

The Coast Guard designates two categories of certifying and approving officials.

1.2.1 ACO (Authorized Certifying Officer)

An ACO is a designated official who certifies vouchers upon which disbursements shall be made and who has authority to deal directly with the U. S. Treasury for certification and release of payments.

1.2.2 PAO (Payment Approving Official)

A PAO is a designated official who certifies vouchers/transactions upon which disbursements shall be made but who is only authorized to certify certain types of payments directly to an ACO at FINCEN or PPC.

1.3 Responsibility/Liability of the ACO/PAO

1.3.1 Responsibility

An ACO/PAO is responsible for the accuracy and legality of all payments that he or she approves that are made from Federal funds. 31 U.S.C. § 3528 specifically states that an ACO/PAO is:

- a. Responsible for any errors in certified payments;
- b. Responsible for making sure that the facts presented in certified documents are complete and accurate;
- c. Responsible for illegal, improper, or incorrect payments made by the Federal Government because an ACO/PAO has made false, inaccurate, or misleading certifications;
- d. Responsible for any payments made that are prohibited by law and that do not represent legal obligations under the appropriations or funds involved.

In addition, an ACO/PAO is responsible for proper record keeping (for example, ledger, receipts, monthly reports, and audit paperwork).

1.3.2 Liability

- a. ACOs/PAOs are liable for improper payments that they certify. Accountability for public funds generally rests with the officer who certifies vouchers for payment. 31 U.S.C. §3528 specifically states that an ACO is held accountable for, and is required to make good to the United States the amount of any illegal, improper, or incorrect payment resulting from any false, inaccurate, or misleading certificate made. The ACO/PAO is also liable for any payment prohibited by law or which did not represent a legal obligation under the appropriation or fund involved.

If a loss occurs for which the ACO is liable, but there is no formal request for relief, refer to section 1.7.2 of this chapter for procedures on obtaining relief. If relief is requested and denied, the ACO becomes indebted to the United States for the amount involved. The Coast Guard must then initiate collection action against the ACO in accordance with the

law. The ACO may also have his or her personal evaluations (OER/Civilian Performance Appraisal/Enlisted Performance Evaluation Form) reflect such an action.

- b. PAOs have the same level of financial liability as an ACO. If a PAO erroneously certifies a document/voucher to an ACO that results in an improper or illegal payment, then the PAO is fully accountable and should expect to reimburse the Government for any financial loss, unless relief is granted.

1.4 Designation of ACOs/PAOs

1.4.1 Designation

Under 31 U.S.C. § 3321, except as provided by another law, only officers and employees of the Department of Homeland Security (DHS) designated by the Secretary of DHS as disbursing officials may disburse public money. For economy and efficiency, the Secretary may delegate the authority to disburse public money to the offices and employees of other executive agencies. The Secretary of DHS has delegated to the Coast Guard Commandant the authority to designate disbursing officers.

1.4.2 Who May be Designated an ACO/PAO

Commissioned or warrant officers, chief and first class petty officers, and civilian employees GS-7 or above may be designated as an ACO/PAO. Second class petty officers may also be designated as ACOs/PAOs for routine military payroll transactions (currently PMIS/JUMPS). However, if such person is also a procurement officer, that person shall not be permitted to sign receiving reports. Requests for exceptions to the grade/rank restrictions must be made to FINCEN (CC) or to the PPC for payroll PAOs. An ACO/PAO may not re-delegate this authority.

1.4.3 Requesting Designation

All ACOs/PAOs shall either be designated through FINCEN or the PPC. Designations are formally processed through the Department of Treasury using the FMS 210CO form (see Figure 1.1). For PPC designations, the PPC shall nominate and designate their own ACO/PAO personnel, including personnel attached to their command who approve vouchers within the Travel Liquidation Certification program (TLC). In addition, the PPC shall designate all PAO personnel at the Pay & Personnel Centers (PPCs) for military payroll. Copies of ACO/PAO designations processed by the PPC shall be forwarded to FINCEN (CC), and shall include the information and documentation specified below in subparagraphs a. through f, Section II. The PPC can only designate ACOs for Pay Vouchers and PAOs for Pay and Travel vouchers. For FINCEN designations, the Finance Center shall coordinate nomination requests for all non-PPC designated commands. Requests shall be forwarded via letter to FINCEN (CC) for consideration, and shall include the following information and documentation:

- a. Name, grade/rank, and employee ID number of nominee;
- b. Permanent duty station of nominee;
- c. Type of designation (ACO) requested;

- d. Class of vouchers to be certified. Specific vouchers must be listed. The words "ALL VOUCHERS" are not acceptable. Contact FINCEN (CC) for list of document types. For Standard Operating Procedures (SOP) website, visit: <http://www.fincen.uscg.mil/sop.htm> (Chapter 12).
- e. Location of the servicing Treasury Regional Financial Center (RFC). Include only when requesting designation for an ACO; and
- f. For ACOs, submit an FMS 210CO form with blocks I, II, III, and VII completed for each nominee to FINCEN along with the nomination letter. PPC-designated ACOs shall submit their completed FMS 210COs to the PPC. FMS 210CO forms are valid for two years or when the designation is terminated, revoked, or amended. This normally occurs when the ACO is transferred, resigns or is reassigned. For military payroll PAOs, submit Coast Guard [Form CG-7421B](#) to the PPC.

For illustrative purposes the FMS 210CO form sections and information are outlined below.

Section I - Designation and Redesignation

List all Agency Location Codes for which there is a request for authority to act as an ACO. For example:

7006-00-00FINCEN
7006-00-06PPC Active/Reserve Pay
7006-00-05PPC Retired Pay
7006-00-04Yard/SFLC
7006-00-01Academy/Cadet Fund & Gift Fund
7006-00-03ALC (Aviation Logistics Center)

Mark original designation if this is your first designation, and redesignation if renewing your current designation.

Mark the types of functions that will be certified.

Section II - Designee

- a. Name should be typed to match signature;
- b. Title & effective date;
- c. Agency - Department of Homeland Security;
- d. Bureau - U. S. Coast Guard;
- e. Division - Unit's Name; and
- f. Phone.

Section III - Signature Sample of Designee

Sign in black or blue ink only. No erasures or corrections shall be accepted.

Section IV

To be filled out by FINCEN (CC) or Pay & Personnel Center (PPC).

Section V

Only if an ACO is being revoked.

Section VI

Return address of designator. To be filled out by FINCEN (CC) or PPC.

Section VII

Mark all disbursing offices that will be used.

1.4.4 Notification of Designation

Notification to the Nominee: FINCEN (CC) or PPC (MAS) shall issue a letter authorizing the nominee to act as an ACO or PAO. Notification to Treasury Regional Financial Center (RFC): FINCEN (CC) or PPC shall furnish the RFC with the original FMS-210CO form. Figure 1.1 is a sample of an FMS-210CO form, Designation for Certifying Officer.

Nominees shall not certify vouchers prior to being approved for designation as an ACO/PAO. Requests for designation shall be submitted in advance to allow for any possible revocation of the nominee's ACO/PAO status.

1.4.5 Biennial Designation

All designated ACOs must submit FMS 210 forms every two years from the effective date of their designation.

1.4.6 Duration of Authority

Authority to act as an ACO/PAO remains in effect for two years unless revoked. Each ACO must be re-designated (i.e. a new FMS 210 form must be submitted to either the FINCEN or to the PPC two years from the last FMS acceptance date. All PAOs must be re-designated annually by 1 September). Non-payroll PAOs shall identify to FINCEN (CC) those personnel who are currently designated, and will continue to be designated PAOs for the duration of the subsequent fiscal year. Payroll PAOs shall be re-designated in accordance with Chapter 1 of the Personnel and Pay Procedures Manual, PPCINST M1000.2 (series).

1.4.7 Termination/Revocation of Authority

Commanding Officers shall notify FINCEN (CC) when an ACO/PAO is transferred and/or duties of an ACO/PAO are terminated, for any reason, citing the effective date and a completed FMS 210COform revoking the ACO. (PAOs require a termination letter only). Military payroll PAOs are automatically terminated upon transfer.

1.5 Certification of Payments

Transactions must be examined for legality under the statutes and regulations governing the various expenditures and for validity under general provisions of law. ACOs utilize rulings of the Comptroller General of the United States, to support transaction certifications. When a decision of general application is made by the Comptroller General, Commandant (CG-84) shall make appropriate distribution to ACOs for information and guidance.

Refer doubtful claims or sections of law not clearly covered by published decisions or Coast Guard instructions to the Comptroller General for decision. Forward these requests via the chain of command to Commandant (CG-84). Refer to Section 1.6.1 for procedures on submitting requests for Comptroller General decisions. Forward doubtful vouchers to Commandant (CG-84) via FINCEN (CC) for a determination. If the claim concerns the entitlements of military personnel (e.g. travel and transportation, pay and allowances, etc.) forward the claim to Commandant (CG-84) via Commandant (CG-122) (Office of Military Personnel) for a determination.

For purposes of settling the type of claims described in these sections relating to entitlements of military personnel, the Claims Division of Defense Office of Hearings and Appeals (DOHA) succeeded to the functions of the Comptroller General (who heads the GAO) and the GAO. In 1995-1996, Congress transferred the Comptroller General's authority to settle general claims and other matters to the Director of the Office of Management and Budget (OMB), the Secretary of Defense, the Director of the Office of Personnel Management, the Administrator of General Services, and other officials. The authority received by the Secretary of Defense concerning claims and waiver applications was further delegated to DOHA. Policies and responsibilities related to the settlement of claims are set forth in Department of Defense Directive 1340.20 (July 14, 2003), which is codified in the Code of Federal Regulations at 32 C.F.R. Part 281. Detailed procedures related to the settlement of claims is set forth in Department of Defense Instruction 1340.21 (effective May 12, 2004), which is codified in the Code of Federal Regulations at 32 C.F.R. Part 282. Policies and responsibilities for considering applications for waivers of debts resulting from erroneous payments of pay and allowances (including travel and transportation allowances) to or on behalf of members of the Uniformed Services and civilian Department of Defense employees, is set forth in Department of Defense Directive 1340.22 (January 8, 2005). Policies and responsibilities for considering applications for waivers of debts resulting from erroneous payments of pay and allowances (including travel and transportation allowances) to or on behalf of members of the Uniformed Services and civilian Department of Defense employees are set forth in Department of Defense Directive 1340.22 (January 8, 2005), which is codified in the Code of Federal Regulations at 32 C.F.R. Part 283. Detailed waiver procedures for debts resulting from erroneous pay and allowances are set forth in Department of Defense Instruction 1340.23 (February 14, 2006), which is codified in the Code of Federal Regulations at 32 C.F.R. Part 284.

In no case shall an ACO, PAO, or approving official approve his or her own claim. In cases where an alternate ACO is not assigned, the ACO shall forward his or her voucher to the FINCEN ACO for certification.

1.5.1 Format & Requirements for Certification

ACO certification may be done electronically or manually. For electronic certifications, the system must capture the ACO's name and date of certification. For manual certifications, the following apply:

- a. The required certificate is pre-printed on prescribed payment documents.
- b. Use the title "Authorized Certifying Officer" when certifying payment vouchers and schedules.
- c. The ACO's name and date of certification must be typed or printed below the ACO's official signature on payment documents.

1.5.2 Supporting Documentation

Payment requests submitted without supporting documentation (vouchers) are made at the ACO's/PAO's own risk. Failure to include supporting documentation may increase the danger of making an illegal disbursement of funds.

Unless otherwise provided by law, a signed document by an ACO/PAO that represents a complete record of a transaction must include evidence for each transaction that requires payment from the Treasury. Such documents shall be signed by an authorized person who has knowledge of the facts or who has verified the facts supporting payment. If the facts presented do not justify payment, a reasonable explanation for the submission or further evidence shall be requested.

1.5.3 Alternatives Available for Information and Advice

The ACO/PAO may find it necessary to seek additional assistance in certain cases presented for certification. Non-certification by an ACO/PAO should not be based upon a lack of knowledge or an unwillingness to obtain advice from proper authority.

1.5.3.1 Areas of Doubt

When there is reasonable doubt concerning payment, and justification exists as to the propriety of a claim, refer the claim via the chain of command to Commandant (CG-84) for payment or advice. Forward all claims, except entitlements of military personnel (e.g. travel and transportation, pay and allowances, retired pay, leave, survivor benefits, etc.) via Commandant (CG-122) (Office of Military Personnel). If the doubt is substantiated, Commandant (CG-84) refers non-military entitlement claims to the U.S. Government Accountability Office (GAO) for guidance on settlement or decision following the procedures in Section 1.6.1 of this Manual.

1.5.3.2 Areas of Policy

When there is doubt about interpretation of an implemented regulation, or clarification is needed on a policy matter, forward a letter request via the chain of command to Commandant (CG-84) who shall then review the policy for conformity to public law, previous Comptroller General decisions, court rulings, or Coast Guard regulations. If uncertainty remains after the review, Commandant (CG-84) may refer non-military entitlement claims to the Comptroller General for determination.

1.6 Right to Decision from the Comptroller General

This right provides the ACO/PAO a means of protection against certification of vouchers which may prove to be illegal. Under 31 U.S.C. § 3529, an ACO/PAO may request advisory guidance from the Comptroller General for non-military entitlement claims on any question of law involved in the payment of vouchers presented to the ACO/PAO for certification. The statute does not provide this right for questions of law pertaining to payments that have already been made or for those based on hypothetical cases.

1.6.1 How to Obtain a Decision by the Comptroller General

Send a letter of request along with the voucher for payment and the original of each supporting document involved, to the Comptroller General via Commandant (CG-84), stating that the claim is doubtful and payment shall not be made. Copies of all documents submitted shall be maintained by the ACO/PAO requesting the decision. All material evidence of the case, the specific point upon which the decision is desired, and the reason for requesting the decision must be clearly stated in the request.

1.6.2 Effect of Comptroller General's Decisions

The decisions of the Comptroller General are binding in the audit of accounts containing the payment. The principle enunciated in a decision applies to all other cases under the statutes.

1.6.3 Claims Denied for Payment By ACO/PAO

When a claim/voucher presented to the ACO/PAO cannot be certified for payment, the ACO/PAO notifies the member or unit, as appropriate, by letter, which states the reason the payment cannot be made, citing a reference when relevant. Advise the member that if not satisfied with the denial, a request for further review may be forwarded to Commandant (CG-84). If the member is still not satisfied after a review by Commandant (CG-84), submit the claim to one of the following groups (depending on who and what the claim/voucher is for):

- a. If the claim in question is a procurement voucher forward via Commandant (CG-84) to the following address for further consideration:

DEPARTMENT OF THE TREASURY
FINANCIAL MANAGEMENT SERVICE
JUDGMENT FUND BRANCH
PRINCE GEORGE'S METRO CENTER 2
3700 EAST-WEST HIGHWAY MAIL STOP 6E15
HYATTSVILLE MD 20782

- b. If the claim concerns the entitlements of military personnel (e.g. travel and transportation, pay and allowances, retired pay, leave, survivor benefits, etc.) forward via Commandant (CG-122) (Office of Military Personnel) to the following address for further consideration:

CHAIRMAN CLAIMS APPEAL BOARD
 DOD LEGAL SERVICES AGENCY
 DEFENSE OFFICE OF HEARING AND APPEALS
 PO BOX 3656
 ARLINGTON VA 22203-0656

All claims must be forwarded via the chain of command, including the ACO/PAO, for endorsement, and Commandant (CG-84) or Commandant (CG-122) for control purposes.

1.6.4 ACO/PAO Correspondence and Claims

Forward all letters claims from ACO/PAOs via the chain of command. If the ACO/PAO is the subject of an investigation, use an alternate ACO/PAO to forward the claim to avoid any appearance of a conflict of interest. If an alternate is not available, forward a personal claim via the chain of command to Commandant (CG-84).

1.7 Action Required When Improper Payments Are Discovered

The Coast Guard has an inherent duty to immediately attempt to recover improper payments from the payee or, if necessary, from the ACO/PAO. Attempts to recover must begin immediately upon discovering an improper payment. Units should refer to the Coast Guard Claims and Litigation Manual, COMDTINST M5890.9 (series) for guidance.

If recovery is not completed within two years of the date the improper payment or loss was discovered, the command to which the ACO/PAO is attached must file a report with the U.S. Government Accountability Office (GAO), in accordance with Title 7 (Fiscal Guidance), Chapter 8 of the GAO Policies and Procedures Manual for Guidance of Federal Agencies. Reports need not be submitted to GAO for physical losses (usually cashiers are involved) of less than \$3K; check losses (cases where a second check is issued and both checks are negotiated) of less than \$3K; erroneous or overpayments of less than \$3K (resulting from mechanical or clerical error); and, improper payments of less than \$100.

1.8 Relief From Improper Payments

1.8.1 Statutory Provision

Under the authority of 31 U.S.C. § 3528, the Comptroller General, under certain conditions, is authorized to relieve a certifying officer of responsibility for illegal, improper, or incorrect payments discovered in the audit of the ACO's accounts.

Under the authority of 32 CFR 284.4, Defense Office of Hearings and Appeals (DOHA), under certain conditions for military entitlements is authorized to relieve a certifying/payment officer of responsibility for illegal, improper, or incorrect payments discovered in the audit of the

ACO's/PAO's accounts.

1.8.2 How Relief is Obtained

The GAO shall accept relief requests either from the ACO/PAO or from the agency on behalf of the ACO/PAO. ACOs/PAOs who incur substantial financial liability are urged to consult with private legal counsel prior to drafting a relief request. Requests shall be forwarded via the chain of command and Commandant (CG-84) to:

OFFICE OF THE GENERAL COUNSEL
US GOVERNMENT ACCOUNTABILITY OFFICE
441 G ST NW
WASHINGTON DC 20548-0002

Figure 1.1 Designation For Certifying Officer

Kansas City, MO 64116

Date:

DESIGNATION FOR CERTIFYING OFFICER	
Section I - DESIGNATION AND RE-DESIGNATION	
In Accordance with the authority vested in me by the head of this agency or his/her designee, I hereby delegate to the individual whose name, title and signature samples appear below the authority to act as a Certifying Officer (CO) for the following Agency Location Codes (ALCs):	
[LIST EACH ALC THE CO IS AUTHORIZED FOR:]	<u>69-02-5102</u> _____
_____	_____
_____	_____
Comments: _____	
TYPE OF DESIGNATION OR REVOCATION ACTION: [CHECK ONE]	
<input checked="" type="checkbox"/> ORIGINAL DESIGNATION	<input type="checkbox"/> RE-DESIGNATION <input type="checkbox"/> REVOCATION
Section II - DESIGNEE	
Full Legal Name: <u>Charlie Golf</u>	
Title: <u>Chief, Financial Division</u>	
Agency: <u>Office of Accountability</u>	Effective Date: <u>10/29/2010</u>
Bureau: <u>U.S. Coast Guard</u>	Phone: <u>(505) 555-5555</u>
Division: <u>Office of Financial Management</u>	Email: _____
Section III - SIGNATURE SAMPLES OF DESIGNEE [Designee must sign within all 4 boxes in BLACK INK]	
<div style="border: 1px dashed black; height: 60px; width: 100%;"></div>	<div style="border: 1px dashed black; height: 60px; width: 100%;"></div>
<div style="border: 1px dashed black; height: 60px; width: 100%;"></div>	<div style="border: 1px dashed black; height: 60px; width: 100%;"></div>
Section IV - DESIGNATOR SIGNATURE [Designator must sign within the box in BLACK INK]	
<div style="border: 1px dashed black; height: 60px; width: 100%;"></div>	Full Legal Name: <u>U.S. Flag</u>
	Title: <u>Chief, Financial Management</u>
	Agency: <u>Accountability</u>
	Bureau: <u>U.S. Coast Guard</u>
	Division: <u>Financial Management</u>
Email: _____	Phone: _____
Section V - RETURN ADDRESS OF DESIGNATOR	Section VI - To Be Completed by FMS
Address: <u>Commanding Officer, USCG FINCEN</u>	Transmittal No.: _____
<u>4030A Kristina Way</u>	Accomplished Date: _____
<u>Chesapeake, VA 23326</u>	By: _____

FMS FORM 12-08 210CO I TFM 4-1100

FORMALLY FMS FORM 210 (12-97) WHICH IS OBSOLETE

DEPARTMENT OF THE TREASURY FINANCIAL MANAGEMENT SERVICE

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CHAPTER 2 IMPREST FUND AND CASHIER GENERAL INFORMATION

2.1 Scope

This chapter provides the authorities, policies, and procedures regarding the establishment and management of imprest funds.

2.2 Authority

Title 31 U.S.C. § 3321(b) provides that, for economy and efficiency, the Secretary of the Treasury may delegate the authority to disburse public money to officers and employees of other Federal agencies. The Commandant has been delegated the authority to establish imprest funds within the Coast Guard. The Commandant has further delegated this authority to FINCEN (CC). The definitions of various types of cashier refer primarily to the use of "imprest funds."

2.3 Definition of an Imprest Fund

An imprest fund is a fixed cash fund, in the form of currency, coin, or Government check. The fund is advanced by an official Government disbursing officer, with charge to an appropriation or fund account, to a duly authorized custodian for cash disbursements or for other purposes requiring cash as specified in this Manual. Coast Guard imprest funds are revolving types, replenished to the fixed amount as spent or used.

2.4 Types of Imprest Funds

- a. Class A (General) imprest funds are advanced on a "need" basis as opposed to a "fixed" basis.
- b. Class A (Limited) imprest funds are advanced on a "fixed" basis as opposed to a "need" basis.
- c. Class B imprest funds are advanced on a "fixed" basis and are authorized to have designated subcashiers.
- d. Class A or B funds may transfer monies to another imprest fund when the requesting fund is in need of "fast" cash to satisfy an approved (FINCEN (CC)) temporary increase.

2.5 Types of Cashiers

- a. A Class A principal cashier is a designated individual who receives advance funds and is accountable in the cashier's own name but who has no authority to advance funds to any other cashier except to an alternate.

- b. A Class B principal cashier is a designated individual who receives advance funds, is accountable in the cashier's own name, and who is authorized to advance funds to a subcashier as well as to an alternate.
- c. Class A or B alternate cashiers are individuals who are authorized to act in the same manner as principal cashiers; however, this is true only during the absence of the principal cashier. When the principal cashier can no longer maintain normal cashier operations due to the volume of transactions, the principal and alternate cashier may operate simultaneously on a day to day basis. Alternate cashiers receive their advances from the principal cashiers.
- d. A subcashier is a designated individual who receives funds from a Class B principal cashier and is responsible to the same local Coast Guard office as the cashier from whom the advance was received. Subcashiers are accountable in their own name to the Class B principal cashier from whom the advance was received, and are authorized to perform the same types of transactions as the principal cashier.

2.6 Determination of Need and Location

Imprest funds are generally established on behalf of floating units only. Shore units may request temporary establishment of imprest funds in support of unusual or unforeseen events, (i.e. disaster relief operations resulting from hurricanes, tornadoes, or terrorist acts). It is important that units understand that the use of imprest funds is a payment method of last resort. The imprest fund is only authorized when the vendor does not accept any other form of payment and due to operational urgency, time does not allow for solicitation from other vendors. It is not convenience that drives the need for an imprest fund. In determining the need for and the location of an imprest fund, consideration should be given to the following:

- a. Will direct cash payment facilitate administrative or program operational objectives that could not be accomplished by utilizing more conventional methods of procurement due to time constraints?
- b. Does the unit have access to an existing fund? Generally, a single fund should be established at a given location to serve all offices in the immediate area without regard to program areas or organizational lines. Multiple funds at a given location shall not be established for convenience only.

Final determination of establishment and closing of imprest funds rests with FINCEN and Commandant (CG-84). See section 2.9 for steps to close an existing imprest fund.

2.7 How to Establish an Imprest Fund Afloat

The unit Commanding Officer must submit a request letter to FINCEN (CC) via the chain of command. In time of national emergency, an operational immediate message request may be used to expedite the process so long as the letter follows it. The request must include:

- a. The purpose and proposed use of the fund; and
- b. The amount of funds required to meet monthly cash needs. This amount is expected to be turned over at a minimum of once every two months. Additionally, the imprest fund is required to be replenished at a minimum of once a month. Replenishment is required weekly if travel advances have been disbursed. The conditions listed below (a through h) should be used when determining the amount of cash held for purposes other than to meet periodic payrolls.

Note: Replenishment does not necessarily mean that a unit asks for its cash back – it may just mean that documents have to be accounted for.

2.7.1 Monthly Disbursement Considerations

As a general rule, the Commanding Officer should estimate the monthly disbursement times two. The Commanding Officer may also take the following into consideration:

- a. Distance from local bank;
- b. Availability of local bank's funds;
- c. For deployments OCONUS, determine how much will be needed to cash personal checks and to pay for port fees and fuel purchases;
- d. A statement that the unit has the proper safekeeping facility for the fund level requested in accordance with the Physical Security and Force Protection Program, COMDTINST M5530.1 (series) and section 2.14 of this Manual. An imprest fund shall not be authorized if an adequate facility for safeguarding cash is not available for the cashier's exclusive use.
- e. The type of fund the unit desires. (See section 2.4 of this Manual);
- f. The proximity of the closest unit with an existing imprest fund;
- g. A statement that the command shall establish internal controls to assure that Coast Guard unit's policies and procedures, and any other related requirements, will be achieved. The internal control structure shall include the overall control environment, the accounting system, and control procedures. The command's internal control structure should address, but not be limited to: storage of funds, access to the safe, procedures for distribution of funds, obtaining receipts, and audits; and/or
- h. The name, rank, and employee ID number of the employee/member(s) chosen to be the primary and alternate cashier(s). (See section 2.11 for additional required statements).

2.8 How to Establish an Emergency Shore-Based Imprest Fund

It is imperative that all units understand the use of imprest funds is a payment method of last resort. The imprest fund is only authorized when the vendor does not accept any other form of payment and due to operational urgency, time does not allow for solicitation from other vendors.

Emergency imprest funds may be authorized as needed to effect emergency repairs, to discharge urgent mission requirements, or to reimburse members who are assigned to either Government-owned or leased quarters and who have suffered losses as the result of such natural disasters as hurricanes or flooding. Emergency imprest funds may be established either at the time of need or in anticipation of upcoming seasonal requirements (e.g. hurricane season). Shore units requesting emergency imprest funds shall conform to the following guidelines:

- a. Designation of the emergency imprest fund cashier(s) utilizing the procedures described in section 2.11 of this Manual. Units whose mission is likely to involve establishment of an emergency imprest fund are encouraged to initiate the designation process in advance. In these cases, funds could be established with zero balances until cash is actually needed.
- b. Establishment of the fund shall be in accordance with section 2.7 of this Manual. In addition, the receiving command shall include a statement in its request letter (or message) specifying that it will close the account after the end of the emergency condition/season.
- c. Units shall indicate their desired method of payment, e.g. via a Treasury check or via an electronic funds transfer (ACH). Units requesting an ACH must provide the electronic routing identifier number of the bank where the funds shall be deposited along with the bank account's name and number.

All disbursements from an emergency imprest fund are subject to the same amount limits of the Coast Guard's existing imprest funds, i.e. the Coast Guard (and all other executive agencies) must follow the Federal Acquisitions Regulations (FAR). Per FAR sub-part 13.305, imprest fund disbursements may not exceed \$500.00 for a single transaction.

- d. Emergency cashiers shall submit replenishment reports at least monthly. When cash is disbursed for travel advances, replenishments shall be made weekly. No report or audit is required when there is a zero balance (\$0.00) in the fund.
- e. Only personnel authorized in accordance with COMDTINST M5890.9, Chapter 5, Coast Guard Claims and Litigation Manual may approve all member personal damage claims. Any delegation of authority to approve claims against the U.S. Government must be in writing and a copy must be forwarded to the FINCEN (OPA), Miscellaneous Payables Branch.

2.9 How to Close an Imprest Fund

When the unit Commanding Officer, FINCEN or Commandant (CG-84) have determined that an imprest fund should be closed, (for instance, if it is determined that no further need exists for the imprest fund), it must be disestablished without delay. When disestablishing an imprest fund the procedures listed below must be followed in order to totally liquidate the fund.

2.9.1 Action by Cashier

- a. Exchange all cash into a money order or certified check. A small fee may be payable for the service. **DO NOT MAIL CASH.** Mail the non-cash instruments to the appropriate lockbox as per instructions by FINCEN (CC) Managers. Do not mail money orders or

checks directly to FINCEN.

- b. Complete the Cashier Accountability Report (CG-5394). (See figure 2-1, Cashier Accountability Report).
- c. Type the following statement in the "Remarks" block of the report, "FINAL REPORT IMPREST FUND DISESTABLISHED".
- d. Forward the completed report along with all supporting documents to FINCEN (OPA-MT2) Supervisor Leases/Auxiliary Miscellaneous, and a copy to FINCEN (CC). Cashiers should make copies of all supporting documents for record purposes prior to forwarding of report. Supporting documents include but are not limited to:
 - (1) Uncashed reimbursement checks;
 - (2) All subvouchers covered by this report.

2.9.2 Action by FINCEN (OPA):

- a. Cancel all uncashed reimbursement checks;
- b. Ensure all cash has been properly deposited;
- c. Notify FINCEN (CC) when the imprest fund has been totally liquidated; and
- d. Notify Commandant (CG-84) when imprest funds have been disestablished.

2.10 Changing the Location of the Imprest Fund

If the office to which the cashier is attached moves to a new location, but there is no Operating Facility Change Order change, forward a letter to FINCEN (CC) providing notification of the location. If the imprest fund is moved from one command to another and the cashier shall no longer be under the same administrative control, the imprest fund must be disestablished (see section 2.9) and a request for establishment of a new imprest fund must be submitted (see sections 2.7 and 2.8).

2.11 Designation of Principal, Alternate and Subcashiers

Cashiers, except subcashiers, are designated by FINCEN (CC). The Commanding Officer (CO) or the Officer in Charge (OIC) of a unit must submit a nomination letter to FINCEN (CC) requesting designation of a cashier. FINCEN (CC) shall notify the command of the nominee's approval and designation in writing. Subcashiers are designated in writing by Commanding Officers of the following: Districts, Logistics and Service Center Commands, Bases, and/or Base Support Units (BSUs), and Headquarters Units. Requests for designation of subcashiers that are questionable shall be forwarded to FINCEN (CC) for action. All units with an imprest fund shall have both a primary and an alternate cashier designated.

- a. Any commissioned officer, warrant officer, enlisted member in pay grade E-6 and above, or civilian employee GS-7 and above, may be nominated for designation provided that

person is not:

- (1) Designated as a principal or alternate ACO, except for a cashier afloat who may hold concurrent designation as a procurement official and as a cashier, with compensating internal controls to enforce separation of duties;
 - (2) Assigned duties involving the audit of vouchers;
 - (3) Assigned duties involving the function of receiving and storing material;
 - (4) Assigned duties that involve the collection and handling of other government funds;
 - (5) Assigned duties that involve the collection of funds; or,
 - (6) Assigned duties as Mass Transit Coordinator.
- b. When circumstances prevent the nomination of personnel listed in 2.11 (a), any enlisted member in pay grade E-5 or E-4 rating can be nominated providing that the member is not assigned any of the duties listed in 2.11 (a) (1) through (6). The request must clearly state the reason for nominating lower graded personnel. It is preferable that lower graded personnel have some background in procurement or prior cashier experience.
- c. The Commanding Officer (CO) or the Officer in Charge (OIC) of the unit for which the imprest fund was established nominates an individual for cashier designation. Forward nominations letters to FINCEN (CC) at least thirty (30) days prior to the effective date of designation and must contain the following information:
- (1) Full name with middle initial, rank or grade, employee ID number, and duty station of the nominee;
 - (2) Type of designation desired (principal or alternate) and effective date of designation. Effective date of designation for new principal cashier must be the same as the effective revocation date of the present cashier;
 - (3) Statement that the nominee's duties and responsibilities do not conflict with the requirements of 2.11(b), (1) through (6);
 - (4) Statement that the nominee has read and understands the contents of this Manual and understands the liability and responsibilities of a cashier;
 - (5) Date of last imprest fund audit; and,
 - (6) A statement that the nominee has a current National Agency Check and Inquiry (NACI) (civilians) or National Agency Check (NAC) (military). Additionally, the statement must indicate the NACI/NAC has been reviewed, and that there are no derogatory comments to prevent the nominee from properly operating the imprest fund. In the event the nominee does not have a current NACI/NAC, the command shall

initiate a request for an updated NACI/NAC and include the following statement on the nomination request: "I have requested an updated NACI/NAC on the nominee. Upon receipt of the updated NACI/NAC I will review it and if it contains any derogatory comments that would prevent the nominee from properly operating the imprest fund, I will request the cashier's designation be immediately revoked."

- d. In the case of an emergency, nomination requests may be made to FINCEN (CC) via an official message or scanned documentation or faxes. Such requests must contain the same information as a letter nomination request. Nomination requests via e-mail without proper supporting documentation shall not be processed.
- e. Performing the functions of a cashier prior to receipt of confirmation of designation is strictly prohibited. FINCEN (CC) shall notify the command of the nominee's approval and designation by letter along with a "Request For Change or Establishment of Imprest Fund" (OF-211). Each imprest fund cashier shall maintain a signed (OF-211) form that constitutes confirmation of the effective date and maximum permanent cash advance the command is authorized. Copies of all correspondence pertaining to a cashier's designation shall be maintained with the imprest fund's permanent correspondence file.
- f. Sections 2.11 (4) and (5) apply equally to subcashier designations. Upon approval of a subcashier designation, the approving authority (Commanding Officers of the following: Districts, Logistics and Service Center Commands, Bases, or Base Support Units (BSUs), and Headquarters Units), or FINCEN (CC) shall send a written notice to the designated subcashier providing them the authority to operate as a subcashier. A copy of the notice must be sent to the appropriate primary Class B Cashier and FINCEN (CC).

2.12 Revocation of Principal and Alternate Cashier Designation

Notification of all revocations, including for PCS (Permanent Change of Station) orders, must be promptly submitted in writing to FINCEN (CC). The notification must state the cashier's name, rank or grade, employee ID number, effective date of revocation, and reason of revocation. If the notification is for a principal cashier, a nomination request for a new principal cashier must be submitted simultaneously. The revocation notification and nomination request may be included in the same letter.

2.13 Responsibility/Liability of Imprest Fund Cashiers and Subcashiers

- a. Cashiers, who are considered disbursing officials in accordance with 31 U.S.C. 3527, are held to a high standard of care with respect to funds with which they are charged and are automatically personally liable at the moment a physical loss occurs. A cashier is personally liable as a disbursing official in accordance with 31 U.S.C. 3527 until proven faultless, and the burden of proof is on the cashier. The Comptroller General has consistently held that where regulations govern the activities of a cashier, the exercise of reasonable care entails following these regulations, and that failure to follow the regulations constitutes negligence. Failure to comply with the policies and procedures contained in this Manual can negate grounds for a cashier to claim that he or she is faultless when a physical loss or erroneous payment occurs.

b. The following publications provide additional information on imprest funds and cashier operations:

(1) Manual of Procedures and Instructions for Cashiers published by the Department of Treasury, Fiscal Service, Bureau of Government Financial Operations, Washington, DC 20226;

(2) Know Your Money Pamphlet, which can be ordered from:

US GOVERNMENT PRINTING OFFICE
732 NORTH CAPITOL STREET NW
WASHINGTON DC 20401

Note: For information pertaining to the propriety of payments, see The Principles of Federal Appropriation Law (Second Edition) Vol. III.

c. Cashiers are personally responsible to the United States Government for procuring, safeguarding, disbursing, and accounting for all official funds in their custody. Cashiers must be able to account for the full amount of the fund by cash, uncashed checks or unscheduled subvouchers at all times. Cashiers shall:

(1) Keep all official funds in the cashier's possession separate from all other funds. Do not co-mingle personal money or money from other sources with Government funds.

(2) Disburse funds pursuant only to a voucher certified by an authorized certifying official and/or approving official. Cashiers should maintain an updated and correct listing of all ACOs and approving officials along with signature specimen cards.

(3) Obtain a waiver number from FINCEN (CC) to disburse funds for all INCONUS purchases, regardless of amount.

d. Cashiers shall never:

(1) Loan official funds;

(2) Use funds for personal purposes;

(3) Deposit public money in financial institutions, except where authorized to do so by FINCEN (CC) or Commandant (CG-84);

(4) Exchange money, personal or otherwise;

(5) Commingle one cashier's funds with another. If two cashiers are operating simultaneously, they are each responsible for their own cash and should have separate drawers in the safe.

(6) Pay bills for the Finance Center, in the event that a vendor has not been paid for a

previous procurement action;

- e. Cashiers are personally liable (legally responsible) for all Government money coming into their possession and are obligated to faithfully perform their duties;
- f. Cashiers are liable from the time funds are received until proper and acceptable accounting is made, either to the officer or cashier who advanced the funds, or to another officer directed to receive the accounting for the advance. A cashier is responsible for any shortages, and if directed, must personally restore any lost funds for which relief has not been granted.

2.14 Safeguarding the Fund

The physical security standards outlined below apply to all Coast Guard imprest funds. Funds are primarily considered monies (i.e., coins and currency). However, Government checks, traveler's checks, subvouchers, and all other documents that support the disbursement of cash should also be considered as falling within this definition. The policies and procedures contained in this section cannot be waived.

- a. The command is responsible for providing appropriate security containers and ensuring that the funds entrusted to their cashiers are protected as prescribed herein; preparing written internal control procedures for safeguarding the funds; and, ensuring that all employees are familiar with these procedures. The internal control procedures must, among other things, outline the action to be taken in the event of a robbery attempt during operating hours and the steps to be taken to reduce the cash on hand to the minimum required for efficient operation. Failure to provide the required security for the imprest fund could provide a basis for shifting liability from the cashier to the command.
- b. The unit that is assigned to safeguard the fund (security element) shall:
 - (1) Coordinate with the command to ensure that adequate protection procedures are developed and implemented;
 - (2) Conduct periodic inspections of the security controls to verify that the procedures are being followed and that the physical security controls are being followed and are functioning properly (e.g., CCTV, "panic" alarms, hold-up cameras, security containers);
 - (3) Provide instruction in changing the combination(s) to the containers utilized for the storage of the funds; and,
 - (4) Follow up, as appropriate, on all reports received regarding the loss, shortage, or theft of funds.
- c. The following security factors should be taken into consideration by both the command and the security element(s):
 - (1) The location and type of building in which the fund is situated (e.g., commercially

owned building versus a Government-owned or leased building);

- (2) The specific location of the fund (e.g., proximity to elevators and stairwells, and whether or not it is located in a segregated area as opposed to an open work area);
- (3) The relative crime rate in the area in which the building is located;
- (4) The proximity of the local law enforcement authority and the related response time.

2.14.1 Fund Activities

Note: Fund activities require various administrative safeguards that should be part of the unit's internal control procedures. Administrative safeguards are various procedural safeguards designed to protect the funds and the employees concerned. They should include the following:

- a. The command must develop emergency procedures to follow in the event of a holdup or other critical situations.
- b. The command must provide an escort for the cashier when the cashier is cashing replenishment checks.
- c. The command must provide separate accountability protection for alternate and subcashiers by providing separate safes, safe drawers, or cash boxes.
- d. The command must avoid the intermingling of funds with classified material, non-appropriated funds, and items of value.
- e. The command must require positive safe closing and checking procedures when the fund is unattended during the workday and at the close of business.
- f. The cashier should screen from public view as much of the handling of funds as practicable.
- g. The cashier should request advances and replenishments in the form of several checks to be cashed only as needed.
- h. The cashier, when required, should perform large cash transfers in an inconspicuous and non-routine manner.
- i. The cashier must keep the number of employees allowed in the work area to a minimum when the imprest fund is in operation.
- j. The cashier, when receiving fresh new dollar bills from the Federal Reserve or financial institution, should break open the bundle before disbursement.

2.14.2 Supplemental Measures

In addition to administrative and storage safeguards, the following supplemental measures should be considered when warranted by the risk factors:

- a. Panic or holdup alarms;
- b. Closed Circuit Television (CCTV);
- c. Holdup camera;
- d. Bullet resistant partitions;
- e. Money clip alarms;
- f. Daytime cleaning;
- g. Single entrance;
- h. Holdup packets (recorded bills).

2.14.3 Combinations to Storage Containers

Lock combination records, including, when applicable, duplicate keys to the cash boxes, shall be given the same degree of protection as the fund. Combination records stored in an alternate repository for emergencies shall be placed in sealed envelopes which are signed and dated across the seal, and which are marked to be opened only in an emergency, determined by the Commanding Officer, or when the combination is to be changed.

- a. The following procedures shall be followed:
 - (1) Place the combination and/or duplicate keys to cash boxes in an opaque, sealed, signed, and dated envelope;
 - (2) Deliver the envelope to the Commanding Officer or Command Security Officer of the unit for retention in a secure place, unopened, for use only in the event of an emergency, determined by the Commanding Officer;
 - (3) Obtain a signed and dated receipt for the envelope from the unit Commanding Officer or Command Security Officer, and,
 - (4) Retain the receipt in a secure place.
- b. Authorized individuals shall memorize combinations. Combination records shall not be carried in wallets or concealed on persons or in the office. Knowledge of the combination shall be restricted to only those personally responsible for the funds contained inside the safe. Lock combinations shall be changed:
 - (1) When the container is first put into use;
 - (2) Annually;

COMDTINST M7210.1C

- (3) When there is a change of cashier or other person authorized to know the combination;
- (4) When emergency access to the funds, in the absence of the fund custodian, is required;
- (5) When the combination has been compromised; and/or,
- (6) As soon as practicable following the discovery of a loss of funds.

Figure 2.1 Illustration With Cash In Transit Using Money Order, Certified Check or Third Party Draft

U.S. DEPARTMENT OF HOMELAND SECURITY U.S. COAST GUARD CG-5394 (REV 1B-04)		CASHIER ACCOUNTABILITY REPORT		APPROVED RCN 7210-1 FOR PERIOD 10/1-10/29/10
CHECK APPROPRIATE BOX (X) <input type="checkbox"/> MONTHLY <input type="checkbox"/> VERIFICATION <input type="checkbox"/> TRANSFER <input checked="" type="checkbox"/> LIQUIDATION		UNIT OF FAC NUMBER 16-32056	CASHIER DESIGNATION Class "B"	
		UNIT NAME USCG ISC MIAMI	ADDRESS COAST GUARD PLACE, SOMEWHERE, FL 33333	
		NUMBER OF DAYS UNDER WAY 0		
STATUS OF FUNDS		DOLLARS	CENTS	REMARKS
THIS VOUCHER UNPAID REIMBURSEMENT VOUCHER DATED (IF MORE THAN ONE LIST UNDER REMARKS) UNSCHEDULED SUBVOUCHERS INTERIM RECEIPTS FOR CASH CASH ON HAND ADVANCE ON REIMBURSEMENT CHECKS ON HAND RECEIPTS FOR ADVANCES TO ALTERNATIVES RECEIPTS FOR ADVANCES TO SUB-CASHIERS OTHER (SPECIFY) TOTAL ACCOUNTABILITY		7,000	50	DISTRIBUTION: USCG FINANCE CENTER P.O. BOX 4119 CHEESAPEAKE, VA 23327-4119 COPY: CASHIER'S FILES CASH IN TRANSIT. MONEY ORDER PAYABLE TO U.S. COAST GUARD IN THE AMOUNT OF \$999.50, DATED 1 OCTOBER 2010 FOR DEPOSIT, COPY OF MONEY ORDER ATTACHED. FINAL REPORT-IMPREST FUND DISESTABLISHED. NOTE: ADVANCE OR REIMBURSEMENT CHECKS ARE BEING RETURNED FOR CANCELLATION.
AUTHORIZED ACCOUNTABILITY (OF-211)		10,000	00	
DISBURSEMENT BREAKDOWN		NUMBER		
TYPES OF DISBURSEMENTS				
PURCHASES		59	4,500.50	
TRAVEL ADVANCES		6	2,500.00	
PERSONAL CHECKS CASHED				
REGULAR PAYROLL				
EMERGENCY PAYROLL				
PCS ADVANCES				
TOTAL		65	7,000.50	
LOST/UNACCOUNTED FOR FUNDS THIS MONTH				
REIMBURSEMENTS THIS MONTH (USE JULIAN DATES)				
DATE REQUESTED		DATE RECEIVED		
<i>(MAY BE CONTINUED ON A SEPARATE SHEET)</i> TOTAL				
ACCOUNTING DATA				
NUMBER OF REIMBURSEMENT CHECKS DESIRED _____ IN THE AMOUNTS OF _____				
COMMENTS: NO CHECKS REQUESTED				
TYPED NAME, RANK OR GRADE, CASHIER		DATE	SIGNATURE	
B. J. HAWSER, CWO4, USCG		10/29/10		
TYPED NAME, RANK OR GRADE, ACO		DATE	SIGNATURE	
TYPED NAME, RANK OR GRADE, TITLE		DATE	SIGNATURE	
VERIFICATION OF ACCOUNTABILITY				
We, the undersigned, at _____, on _____, counted the cash and verified the assets on hand, assets in transit, and transfer of accountability by examination of documents and records, and found the accountability to be as reported above.				
TYPED NAME, RANK OR GRADE, AND TITLE		SIGNATURE		
TYPED NAME, RANK OR GRADE, AND TITLE		SIGNATURE		
TYPED NAME, RANK OR GRADE, AND TITLE		SIGNATURE		

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CHAPTER 3 COMMAND RESPONSIBILITIES FOR IMPREST FUND OPERATIONS

3.1 Audits of Imprest Fund Operations

An audit is an important facet of control which protects both the Government and the cashier. Problems, errors, and misunderstandings of requirements and cashier operations can be detected by regular audits before leading to losses or discrepancies in funds. Cashiers are entrusted with official funds for which they are accountable to the Government. Therefore, cashiers are responsible for participating and assisting all audits. FINCEN (CC) is responsible for conducting, at a minimum, semi-annual reviews of unit imprest files to ensure that commands are conducting the appropriate audits. The objectives of the local audit are:

- a. Verification of cash balances;
- b. Verification of proper use and operation of the fund as prescribed by this Manual, unit internal control procedures, and operating within established monetary limits; and,
- c. Assurance that there is adequate protection of funds against loss or misuse.

3.2 Command Responsibility for Required Quarterly Audits

The Commanding Officer of a unit with an imprest fund is responsible for ensuring that the following audit requirements are met:

- a. Appointment in writing of an Audit Board consisting of two persons who are preferably trained in finance. At least one member shall be an officer or civilian GS-11 and above. The second member may be a finance trained (if possible) enlisted member (SK or FS) E-6 or above, or a civilian GS-7 or above. Neither the cashier nor the alternate cashier shall conduct an audit. Commanding Officers may be on an Audit Board, if needed. Board members may be selected from other Coast Guard units in close proximity if necessary to obtain qualified personnel. Any person under the direct supervision of the cashier whose fund is being audited shall not be appointed to the Audit Board.
- b. Assurance that board members, especially those without experience in accounting or disbursing, review the regulations governing the operations of imprest funds and are familiar with cash management procedures. At a minimum they should review this Manual and the unit's internal procedures.
- c. Assurance that the fund is audited at least quarterly. More frequent audits should be conducted if deemed necessary or if recommended by a higher authority. The audits should be unannounced and at varying intervals (i.e., not the same time each quarter, nor combined with regular monthly reports) to be most effective. The audit report must contain the signatures of the Audit Board members and Commanding Officer on the bottom of the Cashier Accountability Report, Form CG-5394. Ensure that the cashier signs the audit report after reviewing the audit board's findings.

- d. Assurance that the imprest fund's quarterly audit shall be distributed as illustrated in figure 3-1 with the original and all copies mailed to addressees within five days of completion of the audit. Afloat units underway when the audit is performed shall send a routine message detailing the results of the audit to FINCEN (CC).

3.3 Procedures for Conducting Audits

The auditors shall (in the presence of the cashier):

- a. Count all cash and currency, including uncashed replenishment checks;
- b. Calculate the value of all interim receipts for cash (SF-1165), unpaid reimbursement vouchers, and unscheduled subvouchers;
- c. Verify all cash held by alternates or subcashiers;
- d. Ensure that the total of (a), (b), and (c) equals the total amount of funds authorized. If not, determine the cause for the discrepancies; and,
- e. Complete "Statement of Cash Verification" and sign auditor's certificate. (See figure 3-2). The form shall be reproduced locally. The cashier shall retain the original form until the audit is completed and the fund is returned to the cashier.

3.3.1 Fund Operation

Review the fund operation as outlined in Chapter 4 of this Manual and, at a minimum, ask the following questions:

- a. Is the cashier, alternate(s), and subcashier(s) properly designated in writing? Cite designation letters.
- b. Does the cashier, alternate (s), or subcashier(s) have duties which could result in a conflict of interest such as requiring the cashier to verify funds or to authorize expenditures in addition to disbursing cash?
- c. Is the current level of cash sufficient for current operations? Does the cash level exceed the current needs (see section 2.6)? Could the cash level be reduced without negatively impacting operations?
- d. Are expenditures authorized disbursements in accordance with Chapter 4?
- e. Are the supporting documents required by Chapter 4 available and properly maintained?
- f. Does the cashier have a list of designated certifying/approving signatures or signature cards for personnel who can authorize imprest fund expenditures? (See section 3.13).
- g. Does the cashier verify signatures prior to disbursing funds?

- h. Are payments within the transaction dollar limits of Chapter 4? (See 4.8.4.1). Requests for waivers of this disbursement limit shall be submitted in writing to FINCEN (CC) for travel advances and to Commandant (CG-84) for purchases. If the dollar amount transaction limits were exceeded, was approval obtained from FINCEN (CC) for disbursement authority and Commandant (CG-84) for procurement authority?
- i. Are receipts obtained in accordance with Chapter 4?
- j. Are personal checks cashed as authorized, deposited, and copies maintained as required in Chapter 4?
- k. Does the cashier maintain an updated copy of this Manual?
- l. Does the cashier submit monthly reports as required in Chapter 4?
- m. Is the cashier accounting for cash at the end of each day that transactions take place?
- n. Does the cashier maintain a current and accurate account ledger and disbursement log?
- o. Are all payments submitted for reimbursement with the next monthly accountability report submitted to FINCEN? Are submissions weekly if travel advances are involved?
- p. Are reimbursements being received in a timely manner from FINCEN?
- q. Are reimbursement checks properly stored if they are not cashed upon receipt?

When the cash and voucher examination is complete, the Audit Board returns all currency/documents to the cashier. The cashier completes the certificate on the original "Statement of Cash Verification" to verify and acknowledge receipt (See figure 3-2). Maintain the original completed "Statement of Cash Verification" by the Audit Board, and make a copy available to the Commanding Officer.

3.3.2 Evaluate Physical Security

The auditors shall evaluate the physical security of the fund including:

- a. Ensuring that the safe combination changes occur at least every twelve months, or on the most recent relief of the cashier.
- b. Ensuring the number of people with access to the safe or the room where the safe is stored is limited. Only the cashier should have direct access to the safe or to the safe drawer in which the funds are stored. Alternates should maintain their own separate safe or safe drawer.
- c. Ensuring that the overall operation of the imprest fund is in accordance with this Manual and the unit's written internal control procedures.
- d. Ensuring that any discrepancies, violations or recommendations shall be brought to the attention of the Commanding Officer and noted in the remarks block of the Audit Report.

- e. Ensuring that the audit board concurrently audits all other funds in custody of the cashier.

Cashiers may have Government funds in their custody other than imprest funds. These funds generally represent monies collected from the sale of Government property (money being held for transmittal to and deposit with an officially designated collection clerk). These funds shall not be intermingled with imprest funds. Additionally, the cashier may not be designated as a collection clerk. The Audit Board shall determine and verify the internal control procedures that require the cashier to hold these funds.

Imprest fund cashiers shall not have in their possession monies from non-Governmental or quasi-official funds; e.g., exchange funds, morale funds, or wardroom mess funds.

3.4 Surprise Audits By the Department of Homeland Security Office of Inspector General, FINCEN (CC), and Compliance Teams

- a. Surprise audits by the Department of Homeland Security, Office of Inspector General (OIG), Logistics and Service Centers, and FINCEN (CC) are authorized. Results of these surprise audits shall suffice in meeting the quarterly reporting requirements listed in section 3.2 of this Manual.
- b. When an auditor appears for a surprise audit, immediately cease operations, notify a supervisor, and remain with the auditor during the entire audit.
- c. If necessary, call the OIG Regional Office or FINCEN (CC) to verify the auditor's credentials. OIG Regional Office telephone numbers are listed in the Department of Homeland Security (DHS) telephone directory. Auditors are not permitted access to the imprest funds until the command is satisfied with the authenticity of his or her credentials.

3.5 Annual Command Review of Imprest Fund Cash Holdings

- a. In July of each year commands with imprest shall review their fund transactions over the last twelve months to determine if their current funding level is still warranted. When the review is complete, enter one of the following statements in the remarks block or on the reverse side of the July accountability report.

1) IAW COMDTINST M7210.1C (Cutter Name) has reviewed all cash holdings and transactions for the past 12 months and certifies that the current cash holdings of \$_____ are still warranted.

2) IAW COMDTINST M7210.1C (Cutter Name) has reviewed all cash holdings and transactions for the past 12 months and certifies that the current cash holdings of \$_____ exceeds units cash needs. Request permanent reduction in my accountability: Check (or Money Order) #_____, DTD _____ in the amount of \$_____ forwarded to the appropriate FINCEN lockbox on _____. Money to be deposited and applied to reduce my accountability; this voucher includes the cost of the Money Order:

\$ _____ = Money Order
\$ _____ = This Voucher
\$ _____ = Total Reduction

- b. When determining cash needs, remember to turn imprest funds over once every two months, and that convenience is not a driving factor of determining the use of cash.

- c. If cash holdings exceed cash needs, immediately reduce the imprest fund, and follow procedures outlined in section 3.7.1 of this Manual.
- d. Reviews by FINCEN (CC) may reduce authorized fund levels or closing of the imprest fund.
- e. Ships should maintain fund balances at the lowest point possible when at homeport. The fund should be used only when the Purchase Card or other conventional purchase methods are unacceptable. Travelers should have Government Travel Charge Cards and should use them for their TDY travel in accordance with the Government Travel Charge Card (GTCC) Program, COMDTINST 4600.14 (series).

3.6 Permanent and Temporary Increases to the Imprest Fund

A unit's permanent accountability will be set at the minimum requirements via input from the unit by FINCEN (CC) based on the requirements in section 2.7 and historical data if available.

3.6.1 Permanent Increase

When the Commanding Officer determines that the unit's cash needs have increased enough to justify additional cash on a permanent basis, submit a request to FINCEN (CC).

- a. Include the following in the request:
 - (1) Unit name and OPFAC number;
 - (2) Current and requested fund limit;
 - (3) Reason for the increase;
 - (4) Category and dollar amount of actual or anticipated weekly disbursements;
 - (5) A statement that the unit has the required safekeeping facilities for the new fund level;
 - (6) The frequency of cashier replenishment requests over the past twelve (12) months; and,
 - (7) A statement that temporary increases cannot adequately resolve the increased cash needs.
- b. FINCEN (CC) notifies the cashier in writing when the request has been approved or disapproved. If approved, FINCEN (OPA-MT2), Supervisor Leases/Auxiliary Miscellaneous, processes the approved funds increase request through the Department of Treasury and issues a check to the cashier.

3.6.2 Temporary Increase

- a. FINCEN (CC) may approve and process an imprest fund increase that is requested by a unit on a temporary basis.
- b. Temporary imprest fund increases shall be addressed to FINCEN (CC) via a letter, official

message or the unit's monthly accountability report. (See figure 3-3). All temporary increase requests must be signed by the Commanding Officer. Determination of the need for temporary increases should be based on the following:

- (1) Afloat imprest funds - anticipated needs for personal check cashing, purchase of fuel or any other transactions that would require the unexpected use of cash while the vessel is away from homeport.
 - (2) Temporary increases must be liquidated within the timeframes listed below unless otherwise authorized by FINCEN (CC). Temporary increases shall be liquidated by using the same procedures as reducing a fund:
- c. Afloat cashiers shall liquidate temporary increases within ten (10) days after the vessel returns to homeport.
 - d. Shore-based cashiers shall liquidate their emergency funds in accordance with section 3.7.

3.7 Permanent and Temporary Decreases to the Imprest Fund

3.7.1 Permanent Decrease

- a. If a Commanding Officer determines that the present imprest fund cash level is in excess of the unit's needs (section 3.5), then he or she directs the cashier to decrease the imprest fund without delay, using one or a combination of the following methods:
 - (1) Apply reimbursement voucher in whole or in part. (See figure 3-4).
 - (2) Return uncashed checks to the Finance Center for cancellation.
 - (3) Convert cash to a money order or a certified check and send it to the appropriate lockbox. (See figure 3-5).
- b. Upon receipt of the documents, FINCEN (OPA) shall take prompt action decreasing the fund and FINCEN (CC) shall issue a new (OF-211) report which shall serve as notification to the requesting command that action was taken as requested.

3.7.2 Temporary Decrease in Accountability

- a. To reduce the amount of cash and checks that an imprest fund cashier maintains onboard while in port, the cashier may request a temporary decrease in total accountability. A decrease of this nature would reduce the total accountability of the imprest fund but would not decrease the cashier's authorized accountability as stated on the (OF-211) form when the cashier was originally designated.
- b. Afloat cashiers shall decrease their accountability to zero when entering a prolonged in port period of more than three months, and/or during any period where use of the imprest fund will not be required.
- c. Temporary imprest fund decrease requests shall be addressed to FINCEN (CC) via the unit's monthly accountability report with supporting documentation.

- d. The imprest fund can be decreased by any one of the methods listed below or any combination thereof:
 - (1) Apply the reimbursement voucher in whole or in part.
 - (2) Return uncashed checks to the Finance Center for cancellation.
 - (3) Convert cash to a money order or a certified check and send it to the appropriate lockbox.
- e. An imprest fund that has been temporarily decreased while in port can be returned to its authorized accountability by requesting reimbursement via a letter, official message or the unit's monthly accountability report.
- f. Cashiers shall temporarily decrease their accountability with each monthly accountability report while underway to prevent reimbursements from being placed in suspense. The past practice of cutters requesting reimbursements while still underway shall be discontinued. After a return to homeport and just prior to getting underway for the next patrol, the cashier shall send a request for an increase back to their established accountability limit to FINCEN (CC).

3.8 Guidance for Cutters Entering Yards/Mission Effectiveness Periods (MEPS) Lasting Three Months or Longer

- a. Cutters going into Yards/MEPS should disestablish their imprest fund and submit cashier revocation requests per the Atlantic area MEP/multi-crew guide immediately upon entering the Yard.
- b. Reestablishment of the imprest fund must be requested thirty (30) days prior to completion of the Yard/MEP period.
- c. If a cutter will be conducting a crew swap with a cutter in Yards/MEPs, they should also refer to the Atlantic area MEP/multi-crew guide and/or request assistance from FINCEN (CC) on proper procedures for transferring accountability of their fund to the new crew.

3.9 Unforeseen Absence of a Cashier

If the absence of the imprest fund cashier is unforeseen, (e.g., death, hospitalization or unauthorized absence), then the Commanding Officer:

- a. Appoints a committee of three officers or two officers and one enlisted member, when the enlisted member is the designated alternate to prepare an accounting of the cashier's records and funds. One member should be the alternate.
- b. Cause the cashier's safe to be opened in the presence of the committee.
- c. Instruct the committee to prepare an audit of the cashier's records and funds as outlined in section 3.3 of this Manual. An explanation of the circumstances of the audit must be

entered in the "Remarks" block of the Cashier Accountability Report, Form CG-5394. All three members of the committee must sign the audit findings (see figure 3-7).

- d. If the funds entrusted to the cashier are found to be intact and proper, they shall be transferred to the unit's alternate imprest fund cashier, observing transfer procedures outlined in section 4.5 of this Manual. The transfer documents shall be prepared in the name of the principal cashier. The senior committee member shall act as the transferring officer and sign the forms in lieu of the principal cashier (see figure 3-7). The Commanding Officer shall immediately request the designation of a new principal cashier. If there is no designated alternate, accountable items shall be safeguarded pending return of the cashier or designation of a new principal.
- e. When funds entrusted to the cashier are found to be missing, follow the procedures outlined in section 3.9 of this Manual prior to transferring accountability to the alternate cashier. All documents shall be prepared in the name of the principal cashier and signed by the senior member of the audit committee in lieu of the principal cashier.
- f. The Commanding Officer shall notify Commandant (CG-84) by message of any unforeseen absence of the cashier when the absence exceeds twenty-four (24) hours. The message shall contain the name, rank, and employee ID number of the absent cashier, actions taken regarding the security and operation of the fund, and the result of the audit committee's findings. (See section 3.3, paragraphs d and e).
- g. A memo of nomination must be submitted well in advance of the effective date of designation for the new principal cashier to allow time to get a signed designation memo prior to conducting relief. The memo to revoke the designation of the cashier being relieved should be dated the same day accountability is transferred to the new custodian and forwarded along with the Cashier Accountability Report, Form CG-5394 showing the transfer of accountability.

3.10 An Imprest Fund Physical Loss or Deficiency

- a. An imprest fund's physical loss or deficiency includes any United States or foreign currency, coins, vouchers, records, checks, securities, traveler's checks, or papers.
- b. If the loss is for \$50.00 or less, the cashier may reimburse the imprest fund, and in this case Commandant (CG-84) need not be notified. When a physical loss or deficiency greater than \$50.00 occurs, the cashier shall notify the Commanding Officer immediately via a written statement along with a completed Cashier Accountability Report, Form CG-5394 detailing the facts and circumstances pertaining to the loss. The Commanding Officer shall then report the loss or deficiency to the offices listed below. The report shall include, but is not limited to, the cashier's name, the amount of the loss or deficiency, any preliminary facts that may be known at the time of the report, and the disposition of any remaining funds. The report shall be delivered to:
 - (1) Commandant (CG-84);
 - (2) Coast Guard Investigative Service that has cognizance over the unit incurring the loss;

- (3) Finance Center (CC);
- (4) Inspector General, Department of Homeland Security (DHS);
- (5) Appropriate DHS security office; and,
- (6) FBI and/or local police authorities in apparent robbery cases.

After initial notification, Commanding Officers provide a follow-up and keep all initially notified parties apprised of any new developments.

After completing the notification process, the Commanding Officer appoints an audit board. The audit board follows the procedures outlined in section 3.3 of this Manual while conducting a complete audit of the imprest fund. The audit board's objective is to determine the full extent of the loss or deficiency and the reason why it occurred.

3.10.1 Investigation Requirements

- a. When initial inquiries by the audit board do not suggest fraud, theft, or impropriety by the cashier, a Letter Incident Report shall be submitted to Commandant (CG-84), with a copy to FINCEN (CC), not later than fifteen (15) calendar days from the date of the discovery of the loss or deficiency. The investigation report shall offer a determination of liability should the cashier later request relief from the loss or deficiency.
- b. When initial inquiries by the audit board finds a suspicion of fraud, theft, or other questionable activity (or when the unit Commanding Officer deems it appropriate), a formal investigation shall be convened with a report submitted to Commandant (CG-84), along with a copy to FINCEN (CC) within thirty (30) calendar days from the date of loss discovery. If the investigation has not been completed within that time period, an interim report may be submitted.
- c. Procedures outlined in the Administrative Investigations Manual, COMDTINST M5830.1 (series) shall be followed when conducting an investigation.
- d. The Commanding Officer shall immediately request that a cashier's designation be revoked and request the designation of a new cashier if the initial audit board inquiries suggest that the cashier was responsible for, or a party to the fraud, theft, or other questionable activity. The revocation of the cashier's designation does not relieve the cashier of responsibility for the loss.
- e. The Commanding Officer, after completing the procedures in sections 3.9 (b), and initiating those in section 3.9.1 (a) may have the imprest fund returned to the cashier or have the fund turned over to the designated alternate cashier. Follow the procedures outlined in section 3.8 (d) when transferring the fund to the alternate cashier.
- f. The Commanding Officer may request that the imprest fund be temporarily restored to the authorized level. Procedures for temporary restoration are listed below. Temporary restoration of lost funds by the Coast Guard is not a judgment as to the responsibility for

the loss or deficiency, and does not relieve or diminish the cashier's personal liability for the loss.

If the audit board has determined that the loss was not the result of fraud, theft, or other questionable activity, the Commanding Officer may submit a request for temporary restoration of the loss to FINCEN (CC) with a copy to Commandant (CG-84) and FINCEN (OPA).

FINCEN (CC) is authorized to restore the loss by establishing an accounts receivable in the name of the cashier and issuing a check to the cashier.

3.11 Relief for Physical Loss or Deficiency

When the agency recommends, and the Comptroller General concurs, 31 U.S.C. § 3527 authorizes the Comptroller General to:

- a. Relieve an accountable officer or disbursing agent, former or present, of the liability to replenish any imprest fund's physical losses or deficiencies that were entrusted to his or her care at the time of the loss;
- b. Relieve a cashier/disbursing official from liability because of an illegal, improper, or incorrect payment, and credit the account for deficiency, when the Comptroller General decides that the payment was not the result of bad faith or lack of reasonable care by the official; and,
- c. Approve reimbursement of amounts previously paid by or on the behalf of an accountable officer for restitution of a physical loss or deficiency. Commandant (CG-84) shall review each request and, where relief is appropriate, forward the request to the appropriate official.

3.11.1 Relief of Liability

Request for relief of liability for physical loss or deficiency of funds must be in the form of a letter from the accountable cashier to Commandant (CG-84) via the cashier's chain of command with a copy to FINCEN (CC). The letter and forwarding endorsements must provide a complete report of the circumstances resulting in the loss and the findings of any fact-finding body, report of investigation, court-martial, or other proceedings. In addition, supply and consider the following information when requesting relief and/or forwarding endorsements, as appropriate:

- a. Specific duty assignment at the time of the loss or shortage of the individual requesting relief;
- b. When, how, and by whom the loss was discovered;
- c. Actions taken to verify the loss and to establish how the loss occurred;
- d. When the last cash count and balancing was effected prior to discovery of the loss or shortage;

- e. Prevailing circumstances at the time loss occurred (e.g., volume of money handled, volume of transactions, number of personnel handled, complexity of transactions, actual operating conditions, and whether a shortage of personnel existed);
- f. What procedures were used to reduce the possibility of a loss or shortage?
- g. A statement indicating that all regulations and instructions were followed; or, if not followed, an explanation of omissions and deviations;
- h. Past involvement, if any, by the individual requesting relief in any prior losses or shortages;
- i. A statement indicating whether or not theft or a criminal act may have been involved; and,
- j. The manner in which the loss is being carried in the current Cashier Accountability Report, Form CG-5394.

3.11.2 Endorsement Considerations

- a. Confirm or rebut statements contained in the request for relief letter.
- b. The experience or lack of experience in this duty of the person requesting relief.
- c. Specific opinion as to whether the loss or deficiency occurred while the individual was in the line of duty and not the result of fraud or negligence on the part of the cashier.
- d. Specific recommendation as to whether or not relief should be granted. If relief is granted, unit funds shall be charged for the amount of the loss.

3.11.2.1 Relief Granted

Where relief has been granted, a letter shall be sent to the Finance Center (OPA) for action. The Finance Center shall make a charge against the unit funds for the amount of the loss to either replenish the fund or liquidate the accounts receivable established in the cashier's name.

3.11.2.2 Relief Denied

Where relief has been denied, the cashier shall be required to reimburse the Coast Guard for the amount of the loss. This can be accomplished via a payment to the Finance Center collection clerk from the cashier or be offset by the cashier's pay account at the Pay and Personnel Center (PPC).

3.12 Overages of Cash Holdings

A cashier who realizes a cash overage in any amount shall immediately report the overage to the Commanding Officer. Overages shall be reported and returned to the Finance Center (OPA) for deposit into the Miscellaneous Receipt Account-1060, "Forfeitures of Unclaimed Money and Property".

- a. In cases where cashiers consistently have overages, Commanding Officers shall closely

monitor the cashier's operation to determine if there is any impropriety on the part of the cashier. Where improprieties are found, commands shall take appropriate action, including requesting revocation of the cashier's designation.

3.13 Sudden Destruction of Funds

- a. Sudden destruction of funds is when currency, coin, supporting documents, or cashier records are destroyed without warning, (explosion, fire, sinking of a vessel, etc.). The Commanding Officer shall immediately inform Commandant (CG-84) and FINCEN (CC) when a sudden destruction of funds occurs.
- b. If the cashier survived the disaster that destroyed the funds, the Commanding Officer shall ensure that the cashier immediately prepares a written statement about the circumstances under which the funds were destroyed and forwards the statement with a request for relief to Commandant (CG-84).
- c. If the cashier does not survive the disaster that destroyed the funds, the Commandant shall designate a Coast Guard unit to act as Settlement Office on the deceased cashier's behalf. The designated settlement office shall reconstruct the accountability of the cashier and initiate appropriate relief requests.

3.14 Cash Disbursement Approving and Authorizing Officials

Commanding Officers with imprest funds attached to their unit provide each cashier with an up to date list of authorized personnel to approve imprest fund payments. This list must be kept up to date. In lieu of a list, commands may use a Signature/Designation Card For Certifying Officer (SF-210). When an individual's authority to approve cash payments has been revoked, each list shall be updated and/or the applicable (SF-210) card shall be retrieved from the cashier. The list and/or (SF-210) cards must contain the following items:

- a. Printed name of each authorizing approving official;
- b. Manual signature specimen of each approving official;
- c. Office location and work telephone number of each approving official; and,
- d. The Allotment Fund Control Code (AFC) that each approving official is authorized to obligate from, e.g. AFC 30 (Operating and Maintenance) or AFC 56 (Training).

3.15 Cash Purchases

Convenience should not be the driving factor for determining the use of cash for procurements. Cash for procurements shall only be used when all other means of procurement have been exhausted (e.g., (SF-44), Purchase Card, purchase order, etc). The three minimum internal control requirements in making a purchase via an imprest fund are:

- a. No advances or disbursements shall be made by cashiers in the absence of proper approvals. Approval for the purchase shall be indicated by signature in the "Purpose" block of the Receipt for Cash-Subvoucher (SF-1165) form, or on the delivery ticket by a warranted contracting officer authorized to approve purchases on behalf of the Coast

Guard. The "Purpose" block must also include a brief statement as to the use of the purchased items.

- b. Cash may not be disbursed or the procurement considered complete in the absence of the original purchase request, original vouchers, original signatures, and original receipts. Xerox copies may never be used as approval or back-up documentation.
- c. Cash should be disbursed for the exact amount of purchase whenever possible. Original vendor receipts must be matched with purchase orders and cash vouchers with any excess cash being returned to the fund.

Figure 3.1 Illustration of Cashier Audit Report

U.S. DEPARTMENT OF HOMELAND SECURITY U.S. COAST GUARD CG-5394 (REV. 06-04)		CASHIER ACCOUNTABILITY REPORT		APPROVED RCN 7210-1 FOR PERIOD 10/29/10
CHECK APPROPRIATE BOX (X) <input type="checkbox"/> MONTHLY <input checked="" type="checkbox"/> VERIFICATION <input type="checkbox"/> TRANSFER <input type="checkbox"/> LIQUIDATION		UNIT OPFAC NUMBER 16-32056	CASHIER DESIGNATION Class *B*	
		UNIT NAME USCG ISC MIAMI		
		ADDRESS COAST GUARD PLACE, SOMEWHERE, FL 33333		
		NUMBER OF DAYS UNDER WAY 0		
STATUS OF FUNDS	DOLLARS	CENTS	REMARKS	
THIS VOUCHER	1,200	00	DISTRIBUTION: ORIGINAL: USCG FINANCE CENTER P.O. BOX 4119 CHEASAPEAKE, VA 23327-4119 COPY: COMMANDING OFFICER CASHIER'S FILES AUDIT BOARD FILES _____ Signature	
UNPAID REIMBURSEMENT VOUCHER DATED (IF MORE THAN ONE LIST UNDER REMARKS)				
UNSCHEDULED SUBVOUCHERS	1,600	00		
INTERIM RECEIPTS FOR CASH	300	00		
CASH ON HAND	6,000	00		
ADVANCE ON REIMBURSEMENT CHECKS ON HAND	400	00		
RECEIPTS FOR ADVANCES TO ALTERNATIVES	250	00		
RECEIPTS FOR ADVANCES TO SUB-CASHIERS	250	00		
OTHER (SPECIFY)				
TOTAL ACCOUNTABILITY	10,000	00		
AUTHORIZED ACCOUNTABILITY (OF-211)		10,000	00	
DISBURSEMENT BREAKDOWN	NUMBER			
PURCHASES				
TRAVEL ADVANCES				
PERSONAL CHECKS CASHED				
REGULAR PAYROLL				
EMERGENCY PAYROLL				
PCS ADVANCES				
TOTAL				
LOST/UNACCOUNTED FOR FUNDS THIS MONTH				
REIMBURSEMENTS THIS MONTH (USE JULIAN DATES)				
DATE REQUESTED	DATE RECEIVED			
(MAY BE CONTINUED ON A SEPARATE SHEET)		TOTAL		
ACCOUNTING DATA				
NUMBER OF REIMBURSEMENT CHECKS DESIRED _____ IN THE AMOUNTS OF _____				
COMMENTS:				
TYPED NAME, RANK OR GRADE, CASHIER	DATE	SIGNATURE		
TYPED NAME, RANK OR GRADE, ACO	DATE	SIGNATURE		
TYPED NAME, RANK OR GRADE, TITLE	DATE	SIGNATURE		
VERIFICATION OF ACCOUNTABILITY				
We, the undersigned, at 0830, on 10/29/10, counted the cash and verified the assets on hand, assets in transit, and transfer of accountability by examination of documents and records, and found the accountability to be as reported above.				
TYPED NAME, RANK OR GRADE, AND TITLE SAM SMITH, LCDR, USCG		SIGNATURE		
TYPED NAME, RANK OR GRADE, AND TITLE RALPH JONES, CW03, USCG		SIGNATURE		
TYPED NAME, RANK OR GRADE, AND TITLE		SIGNATURE		

PREVIOUS EDITIONS ARE OBSOLETE

Reset

Figure 3.2 To Auditors and When Fund is Returned From Auditors

STATEMENT OF CASH VERIFICATION FUNDS ADVANCED TO IMPREST FUND CASHIER			
NAME OF: <input type="checkbox"/> CASHIER <input type="checkbox"/> SUBCASHIER		TITLE	LOCATION (City and State)
FUNDS ADVANCED	FROM (Name)	TITLE <input type="checkbox"/> CLASS-B CASHIER <input type="checkbox"/> DISBURSING OFFICER	D.O. SYMBOL
	AMOUNT \longrightarrow		\$
Cash on Hand		\$	These two amounts should be same otherwise, explain below
Interim Receipts for Cash Advanced to Unbonded Employees			
Receipts on Hand for Cash Advanced to Subcashiers			
Uncashed Advance Checks			
Unvouchered Receipts and Other Subvouchers			
Unpaid Reimbursement Vouchers. (List date(s))			
Funds Returned to Reduce Amounts Advanced			
TOTAL ACCOUNTED FOR \longrightarrow			\$
Difference, if any, between FUNDS ADVANCED and TOTAL ACCOUNTED FOR (Explain below)			\$
Explanation, (Continue on reverse)			
CERTIFICATE - We, the undersigned, verified the imprest fund of the above named cashier and hereby certify that the amount reported as "Total Accounted For" is current as of the time and date shown.		Time	Date
Date	Signature	Title	

Form DOT F 2770.1 (3-72)

AUDITOR’S CERTIFICATE – The amount stated above as “Total Accounted For” is correct. All cash items counted have been received intact.

Date: ____ Auditor’s signature _____

CASHIER’S CERTIFICATE – The amount state above as “Total Accounted For” is correct. All cash and non cash items counted have been received intact.

Date: ____ Cashier’s signature: _____

Figure 3.3 Illustration of Temporary Increase Request

U.S. DEPARTMENT OF HOMELAND SECURITY U.S. COAST GUARD CG-5394 (Rev 06-04)	CASHIER ACCOUNTABILITY REPORT	APPROVED RGN 7210-1 FOR PERIOD 10/1-10/29/10	
CHECK APPROPRIATE BOX (X)			
<input type="checkbox"/> MONTHLY <input type="checkbox"/> VERIFICATION <input type="checkbox"/> TRANSFER <input checked="" type="checkbox"/> LIQUIDATION	UNIT OPFAC NUMBER 06-12345	CASHIER DESIGNATION Class "A" GENERAL AFLOAT	
	UNIT NAME USCG ISC MIAMI		
	ADDRESS COAST GUARD PLACE, SOMEWHERE, FL 33333		
	NUMBER OF DAYS UNDER WAY 0		
STATUS OF FUNDS	DOLLARS	CENTS	REMARKS
THIS VOUCHER	369	00	DISTRIBUTION: ORIGINAL: USCG FINANCE CENTER P.O. BOX 4119 CHEASAPEAKE, VA 23327-4119 COPIES: CASHIER'S FILE REQUEST IMPREST FUND TEMPORARY INCREASE OF \$125,000, WHICH WILL BRING MY ACCOUNTABILITY TO \$150,000 FOR THE FOLLOWING REASONS: CGC BRAVO WILL BE UNDERWAY FOR MORE THAN FOUR PAYDAYS WHICH NECESSITATES HOLDING CASH PAYDAYS FOR THE CREW. POSSIBILITY EXISTS THAT A CASH PURCHASE FOR FUEL MAY BE NECESSARY AT A MEXICAN PORT. I FULLY UNDERSTAND THIS TEMPORARY INCREASE MUST BE LIQUIDATED WITHIN 10 DAYS OF CGC BRAVO'S RETURN TO HOMEPORT. REQUEST 2 CHECKS AT \$62,5000 EACH AND 1 AT \$369 FOR THIS VOUCHER. COMMANDING OFFICER'S SIGNATURE.
UNPAID REIMBURSEMENT VOUCHER DATED (IF MORE THAN ONE LIST UNDER REMARKS)	12,000	00	
UNSCHEDULED SUBVOUCHERS			
INTERIM RECEIPTS FOR CASH			
CASH ON HAND	5,031	00	
ADVANCE ON REIMBURSEMENT CHECKS ON HAND	7,600	00	
RECEIPTS FOR ADVANCES TO ALTERNATIVES			
RECEIPTS FOR ADVANCES TO SUB-CASHIERS			
OTHER (SPECIFY)			
TOTAL ACCOUNTABILITY	25,000	00	
AUTHORIZED ACCOUNTABILITY (OF-211)	25,000	00	
DISBURSEMENT BREAKDOWN	NUMBER		
TYPES OF DISBURSEMENTS			
PURCHASES	10	300	00
TRAVEL ADVANCES	1	69	00
PERSONAL CHECKS CASHED			
REGULAR PAYROLL			
EMERGENCY PAYROLL			
PCS ADVANCES			
TOTAL	11	369	00
LOST/UNACCOUNTED FOR FUNDS THIS MONTH			
REIMBURSEMENTS THIS MONTH (USE JULIAN DATES)	DATE REQUESTED	DATE RECEIVED	
	9055	9064	500
			00
TOTAL			500
			00
(MAY BE CONTINUED ON A SEPARATE SHEET)			
ACCOUNTING DATA			
NUMBER OF REIMBURSEMENT CHECKS DESIRED <u>1</u> IN THE AMOUNTS OF <u>\$396.00</u>			
COMMENTS:			
TYPED NAME, RANK OR GRADE, CASHIER		DATE	SIGNATURE
J. R. HACKSON, CW04, USCG		10/29/10	
TYPED NAME, RANK OR GRADE, ACO		DATE	SIGNATURE
I. M. INCHARGE		10/29/10	
VERIFICATION OF ACCOUNTABILITY			
We, the undersigned, at _____, on _____, counted the cash and verified the assets on hand, assets in transit, and transfer of accountability by examination of documents and records, and found the accountability to be as reported above.			
TYPED NAME, RANK OR GRADE, AND TITLE		SIGNATURE	
TYPED NAME, RANK OR GRADE, AND TITLE		SIGNATURE	
TYPED NAME, RANK OR GRADE, AND TITLE		SIGNATURE	

PREVIOUS EDITIONS ARE OBSOLETE

Figure 3.4 Illustration Decreasing the Imprest Fund-By Applying Reimbursement Vouchers

APPROVED RCN 1210-1

U.S. DEPARTMENT OF HOMELAND SECURITY U.S. COAST GUARD CG-5394 (REV 10-04)		CASHIER ACCOUNTABILITY REPORT		FOR PERIOD 10/1-10/29/10
CHECK APPROPRIATE BOX (X)		UNIT OF FAC NUMBER 16-32056	CASHIER DESIGNATION Class "B"	
<input type="checkbox"/> MONTHLY		UNIT NAME USCG ISC MIAMI		
<input type="checkbox"/> VERIFICATION		ADDRESS COAST GUARD LANE, SOMEWHERE, FL 33333		
<input type="checkbox"/> TRANSFER		NUMBER OF DAYS UNDER WAY 0		
<input checked="" type="checkbox"/> LIQUIDATION				
STATUS OF FUNDS		DOLLARS	CENTS	REMARKS
THIS VOUCHER		1,500.00		DISTRIBUTION: ORIGINAL: USCG FINANCE CENTER P.O. BOX 4119 CHEASAPEAKE, VA 23327-4119 COPIES: CASHIER'S FILE 10/1/10 \$400 (see figure 3.5) 10/29/10 \$400
UNPAID REIMBURSEMENT VOUCHER DATED (IF MORE THAN ONE LIST UNDER REMARKS)		800.00		
UNSCHEDULED SUBVOUCHERS				
INTERIM RECEIPTS FOR CASH		500.00		
CASH ON HAND		5,150.00		
ADVANCE ON REIMBURSEMENT CHECKS ON HAND		1,000.00		
RECEIPTS FOR ADVANCES TO ALTERNATIVES		800.00		
RECEIPTS FOR ADVANCES TO SUB-CASHIERS		250.00		
OTHER (SPECIFY)				
TOTAL ACCOUNTABILITY		10,000.00		
AUTHORIZED ACCOUNTABILITY (OF-211)		10,000.00		
DISBURSEMENT BREAKDOWN				REPORT THE AMOUNT OF ANY SUBVOUCHERS ON HAND THAT ARE NOT BEING SENT FOR REIMBURSEMENTS. IF YOU WISH TO DECREASE YOUR FUND LEVEL, PLACE PERTINENT REMARK IN THE COMMENTS BLOCK BELOW.
TYPES OF DISBURSEMENTS	NUMBER			
PURCHASES	4	1,000.00		
TRAVEL ADVANCES	5	500.00		
PERSONAL CHECKS CASHED				
REGULAR PAYROLL				
EMERGENCY PAYROLL				
PCS ADVANCES				
TOTAL	9	1,500.00		
LOST/UNACCOUNTED FOR FUNDS THIS MONTH				
REIMBURSEMENTS THIS MONTH (USE JULIAN DATES)				
DATE REQUESTED	DATE RECEIVED			
6208	6230	600.00		
(MAY BE CONTINUED ON A SEPARATE SHEET) TOTAL		600.00		
ACCOUNTING DATA				
NUMBER OF REIMBURSEMENT CHECKS DESIRED <u>1</u> IN THE AMOUNTS OF <u>\$1,200.00</u>				
COMMENTS: APPLY \$300 OF THIS VOUCHER TO REDUCE MY ACCOUNTABILITY				
TYPED NAME, RANK OR GRADE, CASHIER		DATE	SIGNATURE	
J.R. HACKSON, CW04, USCG		10/29/10		
TYPED NAME, RANK OR GRADE, ACO		DATE	SIGNATURE	
TYPED NAME, RANK OR GRADE, TITLE		DATE	SIGNATURE	
VERIFICATION OF ACCOUNTABILITY				
We, the undersigned, at _____, on _____, counted the cash and verified the assets on hand, assets in transit, and transfer of accountability by examination of documents and records, and found the accountability to be as reported above.				
TYPED NAME, RANK OR GRADE, AND TITLE			SIGNATURE	
TYPED NAME, RANK OR GRADE, AND TITLE			SIGNATURE	
TYPED NAME, RANK OR GRADE, AND TITLE			SIGNATURE	

PREVIOUS EDITIONS ARE OBSOLETE

Figure 3.5 Decreasing the Imprest Fund by Applying Funds Converted to Money Order Or Certified Check APPROVED RCN 7210-1

U.S. DEPARTMENT OF HOMELAND SECURITY U.S. COAST GUARD CG-5394 (REV 10-04)		CASHIER ACCOUNTABILITY REPORT		FOR PERIOD 10/1-10/29/10
CHECK APPROPRIATE BOX (X) <input type="checkbox"/> MONTHLY <input type="checkbox"/> VERIFICATION <input type="checkbox"/> TRANSFER <input checked="" type="checkbox"/> LIQUIDATION		UNIT OF FAC NUMBER 16-32056	CASHIER DESIGNATION Class "B"	
		UNIT NAME USCG ISC MIAMI		
		ADDRESS COAST GUARD LANE, SOMEWHERE, FL 33333		
		NUMBER OF DAYS UNDER WAY 0		
STATUS OF FUNDS		DOLLARS	CENTS	REMARKS
THIS VOUCHER		1,501.00		DISTRIBUTION: ORIGINAL: USCG FINANCE CENTER P.O. BOX 4119 CHEASAPEAKE, VA 23327-4119 COPIES: CASHIER'S FILE 10/1/96 \$400 (see figure 3-4) 10/29/96 \$400 MONEY ORDER #48112M DTD 8/19/96 IN THE AMOUNT TO BE DEPOSITED AND APPLIED TO REDUCE MY ACCOUNTABILITY. THIS VOUCHER INCLUDES THE COST OF THE MONEY ORDER. \$5,000 = MONEY ORDER \$1,500 = THIS VOUCHER \$6,500 = TOTAL REDUCTION
UNPAID REIMBURSEMENT VOUCHER DATED (IF MORE THAN ONE LIST UNDER REMARKS)		800.00		
UNSCCHEDULED SUBVOUCHERS				
INTERIM RECEIPTS FOR CASH		500.00		
CASH ON HAND		149.00		
ADVANCE ON REIMBURSEMENT CHECKS ON HAND		1,000.00		
RECEIPTS FOR ADVANCES TO ALTERNATIVES		800.00		
RECEIPTS FOR ADVANCES TO SUB-CASHIERS		250.00		
OTHER (SPECIFY)		5,000.00		
TOTAL ACCOUNTABILITY		10,000.00		
AUTHORIZED ACCOUNTABILITY (OF-211)		10,000.00		
DISBURSEMENT BREAKDOWN				
TYPES OF DISBURSEMENTS		NUMBER		
PURCHASES		6	1,001.00	
TRAVEL ADVANCES		2	500.00	
PERSONAL CHECKS CASHED				
REGULAR PAYROLL				
EMERGENCY PAYROLL				
PCS ADVANCES				
TOTAL		8	1,501.00	
LOST/UNACCOUNTED FOR FUNDS THIS MONTH				
REIMBURSEMENTS THIS MONTH (USE JULIAN DATES)				
DATE REQUESTED	DATE RECEIVED			
8208	8230		500.00	
TOTAL			500.00	
(MAY BE CONTINUED ON A SEPARATE SHEET)				
ACCOUNTING DATA				
A				
NUMBER OF REIMBURSEMENT CHECKS DESIRED <u>1</u> IN THE AMOUNTS OF <u>\$1.00</u>				
COMMENTS: APPLY \$1,500 OF THIS VOUCHER TO REDUCE MY ACCOUNTABILITY				
TYPED NAME, RANK OR GRADE, CASHIER		DATE	SIGNATURE	
J.R. HACKSON, CW04, USCG		10/29/10		
TYPED NAME, RANK OR GRADE, ACO		DATE	SIGNATURE	
TYPED NAME, RANK OR GRADE, TITLE		DATE	SIGNATURE	
VERIFICATION OF ACCOUNTABILITY				
We, the undersigned, at _____, on _____, counted the cash and verified the assets on hand, assets in transit, and transfer of accountability by examination of documents and records, and found the accountability to be as reported above.				
TYPED NAME, RANK OR GRADE, AND TITLE			SIGNATURE	
TYPED NAME, RANK OR GRADE, AND TITLE			SIGNATURE	
TYPED NAME, RANK OR GRADE, AND TITLE			SIGNATURE	

PREVIOUS EDITIONS ARE OBSOLETE

Figure 3.6 Illustration of Audit Committee Audit Report Unforeseen Absence of Cashier
APPROVED RCN 7210-4

U.S. DEPARTMENT OF HOMELAND SECURITY U.S. COAST GUARD CG-5394 (REV 06-04)		CASHIER ACCOUNTABILITY REPORT		FOR PERIOD 10/29/10
CHECK APPROPRIATE BOX (X)		UNIT OPFAC NUMBER 16-32056	CASHIER DESIGNATION Class "B"	
<input type="checkbox"/> MONTHLY		UNIT NAME USCG ISC MIAMI		
<input checked="" type="checkbox"/> VERIFICATION		ADDRESS COAST GUARD LANE, SOMEWHERE, FL 33333		
<input type="checkbox"/> TRANSFER		NUMBER OF DAYS UNDER WAY 0		
<input type="checkbox"/> LIQUIDATION				
STATUS OF FUNDS		DOLLARS	CENTS	REMARKS
THIS VOUCHER				DISTRIBUTION: ORIGINAL: USCG FINANCE CENTER P.O. BOX 4119 CHEASAPEAKE, VA 23327-4119 COPIES: CASHIER'S FILE AUDIT BOARD FILES O.P. DAHL, CASHIER AWOL 10/29/10. AUDIT OF FUNDS CONDUCTED IN ORDER TO TRANSFER ACCOUNTABILITY TO W.M. JACK, ALTERNATE CASHIER.
UNPAID REIMBURSEMENT VOUCHER DATED (IF MORE THAN ONE LIST UNDER REMARKS)		1,200	00	
UNSCHEDULED SUBVOUCHERS		1,600	00	
INTERIM RECEIPTS FOR CASH		300	00	
CASH ON HAND		6,000	00	
ADVANCE ON REIMBURSEMENT CHECKS ON HAND		400	00	
RECEIPTS FOR ADVANCES TO ALTERNATIVES		250	00	
RECEIPTS FOR ADVANCES TO SUB-CASHIERS		250	00	
OTHER (SPECIFY)				
TOTAL ACCOUNTABILITY		10,000	00	
AUTHORIZED ACCOUNTABILITY (OF-211)		10,000	00	
DISBURSEMENT BREAKDOWN				
TYPES OF DISBURSEMENTS	NUMBER			
PURCHASES				
TRAVEL ADVANCES				
PERSONAL CHECKS CASHED				
REGULAR PAYROLL				
EMERGENCY PAYROLL				
PCS ADVANCES				
TOTAL				
LOST/UNACCOUNTED FOR FUNDS THIS MONTH				
REIMBURSEMENTS THIS MONTH (USE JULIAN DATES)				
DATE REQUESTED	DATE RECEIVED			
(MAY BE CONTINUED ON A SEPARATE SHEET) TOTAL				
ACCOUNTING DATA				
A				
NUMBER OF REIMBURSEMENT CHECKS DESIRED _____ IN THE AMOUNTS OF _____				
COMMENTS:				
TYPED NAME, RANK OR GRADE, CASHIER		DATE	SIGNATURE	
TYPED NAME, RANK OR GRADE, ACO		DATE	SIGNATURE	
TYPED NAME, RANK OR GRADE, TITLE		DATE	SIGNATURE	
VERIFICATION OF ACCOUNTABILITY				
We, the undersigned, at _____, on _____, counted the cash and verified the assets on hand, assets in transit, and transfer of accountability by examination of documents and records, and found the accountability to be as reported above.				
TYPED NAME, RANK OR GRADE, AND TITLE SAM SMITH, LCDR, USCG			SIGNATURE	
TYPED NAME, RANK OR GRADE, AND TITLE RALPH JONES, CW03, USCG			SIGNATURE	
TYPED NAME, RANK OR GRADE, AND TITLE W.M. JACK, MK1, USCG ALTERNATE CASHIER			SIGNATURE	

PREVIOUS EDITIONS ARE OBSOLETE

Figure 3.7 Illustration of Transfer of Accountability to Alternate

U.S. DEPARTMENT OF HOMELAND SECURITY U.S. COAST GUARD CG-5394 (REV 11B-04)		CASHIER ACCOUNTABILITY REPORT		APPROVED RCN 7210-1 FOR PERIOD 10/29/10
CHECK APPROPRIATE BOX (X) <input type="checkbox"/> MONTHLY <input type="checkbox"/> VERIFICATION <input checked="" type="checkbox"/> TRANSFER <input type="checkbox"/> LIQUIDATION		UNIT OF FAC NUMBER 16-32056	CASHIER DESIGNATION Class "B"	
		UNIT NAME USCG ISC MIAMI		
		ADDRESS COAST GUARD LANE, SOMEWHERE, FL 33333		
		NUMBER OF DAYS UNDER WAY 0		
STATUS OF FUNDS	DOLLARS	CENTS	REMARKS	
THIS VOUCHER UNPAID REIMBURSEMENT VOUCHER DATED (IF MORE THAN ONE LIST UNDER REMARKS) UNSCHEDULED SUBVOUCHERS INTERIM RECEIPTS FOR CASH CASH ON HAND ADVANCE ON REIMBURSEMENT CHECKS ON HAND RECEIPTS FOR ADVANCES TO ALTERNATIVES RECEIPTS FOR ADVANCES TO SUB-CASHIERS OTHER (SPECIFY)				
	1,200	.00	DISTRIBUTION: ORIGINAL: USCG FINANCE CENTER P.O. BOX 4119 CHEASAPEAKE, VA 23327-4119 COPIES: ALTERNATE CASHIER ACCOUNTABILITY TRANSFERRED TO W.M. JACK, ALTERNATE CASHIER 10/29/10. O.P. DAHL, CASHIER, AWOL 10/29/10.	
	1,600	.00		
	300	.00		
	6,000	.00		
	400	.00		
	250	.00		
	250	.00		
TOTAL ACCOUNTABILITY	10,000	.00		
AUTHORIZED ACCOUNTABILITY (OF-211)		10,000	.00	THE TRANSFER OF ASSETS, FOR WHICH I HOLD MYSELF ACCOUNTABLE, AS SHOWN UNDER STATUS OF FUNDS, HAVE BEEN RECEIVED BY ME. W.M. JACK, ALTERNATE CASHIER (SIGN ALL COPIES)
DISBURSEMENT BREAKDOWN		NUMBER		
PURCHASES				
TRAVEL ADVANCES				
PERSONAL CHECKS CASHED				
REGULAR PAYROLL				
EMERGENCY PAYROLL				
PCS ADVANCES				
TOTAL				
LOST/UNACCOUNTED FOR FUNDS THIS MONTH				
REIMBURSEMENTS THIS MONTH (USE JULIAN DATES)				
DATE REQUESTED	DATE RECEIVED			
(MAY BE CONTINUED ON A SEPARATE SHEET) TOTAL				
ACCOUNTING DATA				
NUMBER OF REIMBURSEMENT CHECKS DESIRED _____ IN THE AMOUNTS OF _____				
COMMENTS:				
TYPED NAME, RANK OR GRADE, CASHIER		DATE	SIGNATURE	
SAM SMITH, LCDR, USCG		10/29/10		
TYPED NAME, RANK OR GRADE, ACO		DATE	SIGNATURE	
TYPED NAME, RANK OR GRADE, TITLE		DATE	SIGNATURE	
VERIFICATION OF ACCOUNTABILITY				
We, the undersigned, at _____, on _____, counted the cash and verified the assets on hand, assets in transit, and transfer of accountability by examination of documents and records, and found the accountability to be as reported above.				
TYPED NAME, RANK OR GRADE, AND TITLE		SIGNATURE		
TYPED NAME, RANK OR GRADE, AND TITLE		SIGNATURE		
TYPED NAME, RANK OR GRADE, AND TITLE		SIGNATURE		

PREVIOUS EDITIONS ARE OBSOLETE

CHAPTER 4 CASHIER RESPONSIBILITIES FOR IMPREST FUND OPERATIONS

4.1 Cashier Accounts and Records

4.1.1 Required Accounts

Cashiers are required to keep the following ledger accounts using cashbook or automated ledger systems:

- a. Cash;
- b. Advances;
- c. Unreported payments;
- d. Vouchers in transit; and,
- e. Advances to subcashiers.

If an automated system is used, a current backup of the system should be maintained.

4.1.2 Posting Accounts

Post all transactions daily. Enter the date, amount, document reference or other suitable description for each entry. Erroneous entries must be lined through, not erased, and initialed by the cashier. Use reversing entries for automated ledger systems.

4.1.3 Cash Disbursement Log

Cashiers shall maintain a cash disbursement log to record all cash disbursements. The log shall include the date and amount of disbursement and the payee's printed name and signature.

4.1.4 Records

Cashiers shall maintain a complete and orderly file of the following:

- a. Original subvouchers which have not been sent to FINCEN (OPA-MT2), Supervisor Leases/Auxiliary Miscellaneous for reimbursement;
- b. A copy of all Cashier Accountability Reports, Form CG-5394 with copies of subvouchers attached;
- c. Interim receipts for cash;
- d. A copy of all Government and personal checks cashed; and,
- e. Any other documentation to support cash transactions.

4.1.5 Disposition of Records

Disposition of records shall be under the Information and Life Cycle Management Manual, COMDTINST M5212.12 (series).

4.2 Accountability Reports

4.2.1 Monthly

Class A and B cashiers prepare and sign a Cashier Accountability Report, Form CG-5394 on the last workday of each month, and by the 10th of every month following the month of the report (i.e., December report must be received by 10 January) submit the original to FINCEN (OPA-MT2) with a copy to FINCEN (CC) at the following address:

US COAST GUARD
CNI
PO BOX 70976
CHARLOTTE NC 28272-0976

The accountability report includes a summary of all disbursements and reimbursements for the current month as illustrated in figure 4-1. When replenishment checks are requested on the last workday of the month, complete the Cashier Accountability Report, Form CG-5394 as illustrated in figure 4-2. Underway units that are unable to mail monthly reports in time to reach FINCEN (CC) by the 10th day of the month send a routine message containing all the pertinent information that would normally be transmitted via the Cashier Accountability Report, Form CG-5394 monthly report as illustrated in figure 4-3. A hard copy of the monthly accountability report shall not be required when a message report is submitted.

4.2.2 Daily

Balance cash at the end of each day that transactions are made. Figures 4-4 and 4-5 provide acceptable forms to be used when balancing cash.

A check off list is provided in figure 4-6 to assist imprest fund cashiers in submitting their Cashier Accountability Reports.

4.3 Cash Limitations and Obtaining Cash

4.3.1 Cash Limitation

Advances to cashiers are generally made by Government check(s). Several small checks in lieu of one large one can facilitate limiting the actual cash on hand to only that which is immediately needed. Since all cash is handled at personal risk, each cashier shall assure that cash on hand is always kept to the contractor bank billing activity. When obtaining cash, cashiers:

- a. Use official Government checks drawn in favor of the cashier;
- b. Notify the bank in advance so that money may be prepared for withdrawal. Advise the bank of denominations and total amount required;

- c. Avoid paying a check cashing fee. Before paying a fee to a local financial institution for cashing an official Government check, make every effort to have the check cashed without a fee. If there is difficulty cashing checks, contact Commandant (CG-84) for assistance;
- d. Cash checks in person at a local financial institution;
- e. Count money in the presence of one or more witnesses upon taking possession; and,
- f. Ensure that the command provides an escort as necessary when transporting cash.

4.3.2 Amount of Cash

Get only enough cash to meet daily requirements consistent with availability of banking facilities and time required to get cash.

4.3.3 Handling Cash

Exercise utmost care to prevent loss by carrying cash in a suitable container. Obtain funds at irregular intervals if possible and vary routes traveled so that no set routine is established and observed.

4.3.4 Counterfeit Currency

Cashiers are responsible for counterfeit currency coming into their possession and shall immediately notify their Commanding Officer, Commandant (CG-84), FINCEN (CC), and the local U. S. Secret Service.

4.4 Transfer of Accountability

4.4.1 Under Normal Relief and Detachment of Principal Cashier

When a cashier is relieved, the outgoing cashier transfer accountability as follows:

- a. Recall all advances from alternates and subcashiers.
- b. Transfer all accountable items such as cash, interim receipts for cash, uncashed checks, cash disbursement supporting documents, etc., to the relief. Transfer of Accountability is done on the Cashier Accountability Report, Form CG-5394 as follows:
 - (1) Accountability transferred to (name of cashier to whom the account is being transferred); on (date of transfer); by (name of cashier being relieved and date of relief);
 - (2) "The transfer of assets, for which I hold myself accountable, as shown under status of funds has been received by me." (This statement must be signed by the relieving cashier);
 - (3) Complete and distribute the Cashier Accountability Report, Form CG-5394 as illustrated in figure 4-7;

- (4) Obtain signature receipt for accountable items from the relieving cashier; and,
- (5) The Cashier Accountability Report, Form CG-5394 may also be used to transfer traveler's checks between agents.

4.4.2 Relieving Cashier

The relieving cashier:

- a. Verifies cash and other accountable items against the Cashier Accountability Report, Form CG-5394 prepared by the outgoing cashier;
- b. Acknowledges receipt of accountability by signing the Cashier Accountability Report, Form CG-5394;
 - (1) If unwilling to assume responsibility for the accounts, the relieving cashier shall send a letter to the Commanding Officer stating the reason and condition of the accounts.
 - (2) The relieving cashier shall also send a copy of the letter to Finance Center (CC) and FINCEN (OPA), Miscellaneous Payables Branch and follow these instructions:
- c. Changes the safe combination;
- d. Restores advances to alternates and subcashiers; and,
- e. Returns all uncashed reimbursement checks that are in the name of the outgoing cashier to the Finance Center (OPA-MT2), Miscellaneous Payables Branch for cancellation and reissuance in the name of the relieving cashier. PLEASE DO NOT WRITE "CANCEL" ON THE CHECKS.

4.5 Transfer of Accountability to Alternate Cashier from Principal Cashier

4.5.1 Absence of 15 Days or Less

Use the following procedures if the principal cashier plans to be absent for fifteen (15) calendar days or less:

- a. Make a cash advance to the alternate sufficient to carry on normal disbursing functions. See section 4.6 for procedures on advances to alternate;
- b. Upon return, require the alternate to account for the amount of cash advanced; and,
- c. Follow advance liquidation procedures outlined in section 4.6.
- d. It is imperative that the designation of an alternate cashier for all units with an imprest fund. It is not uncommon for cashiers to go on TAD for 10-15 days or more.

4.5.2 Absence of More Than 15 Days

Use the following procedures if the principal cashier plans to be absent for more than fifteen (15)

calendar days:

- a. Transfer all accountable items such as cash, interim receipts for cash, uncashed checks, etc., to a designated alternate cashier;
- b. Complete and distribute the Cashier Accountability Report, Form CG-5394 as illustrated in figure 4-8 (Transfer of Accountability);
- c. Obtain a receipt from the alternate for the accountable items transferred by signature on all copies of the Cashier Accountability Report, Form CG-5394. The alternate shall balance the report with the accounts prior to acknowledging receipt; and,
- d. Reverse the above procedures (a, b, c) when the principal cashier returns and resumes cashier duties.

4.6 Cash Advance to Alternate or Subcashier

4.6.1 Action by Principal Cashier

- a. Prepare a Cashier Accountability Report, Form CG-5394 as illustrated in figure 4-9 (Illustration of Cash Advance to Alternate or Subcashier);
- b. Obtain a signature from the alternate or subcashier;
- c. Make the cash advance; and,
- d. Retain the original Cashier Accountability Report, Form (CG-5394) form and give one copy to the alternate or subcashier.

4.6.2 Action by Alternate or Subcashier

- a. Disburse cash as outlined in this Manual. Disbursement authorization is the same as the principal cashier unless the command has restricted the alternate's or subcashier's disbursement authority.
- b. Replenish the advance by turning over subvouchers to the principal cashier. Alternates and subcashiers are subject to the same replenishment requirements.
- c. Liquidate accountability of the cash advance by submitting all subvouchers and cash to the principal cashier. The principal cashier may direct liquidation at any time.

4.6.3 Action by Principal Cashier on Return of Cash Advance

- a. Prepare a Cashier Accountability Report, Form CG-5394 as illustrated in figure 4-10 (Illustration of Liquidation of Cashier).
- b. Reconcile the amount of the advance with supporting subvouchers and cash returned by the alternate or subcashier.

- c. Give the original signed Cashier Accountability Report, Form CG-5394 to the alternate or subcashier and file one copy.

4.7 Imprest Fund Replenishment

4.7.1 Principal Cashier

In order to maintain an imprest fund at the specified amount, replenishments must be made on a periodic basis. Replenishments should be requested at least once each month and at the close of the fiscal year. When travel advances are involved it must be done weekly. Frequent replenishments are necessary to ensure timely accounting for the transactions and to minimize cash balances. These requests should be based on the average daily need and the time required to receive replenishment checks. Requesting replenishments based on these two factors should assist in maintaining an adequate level of cash. Replenishments are obtained by checking the "liquidation" block and filling in other appropriate blocks of the Cashier Accountability Report, Form CG-5394 and submitting the report along with supporting documents to the Finance Center. See section 4.2 if replenishment is requested at the end of a month.

4.7.1.1 Supporting Documents

Securely attach all supporting documents to the upper left-hand corner of the original Cashier Accountability Report, Form CG-5394. Include an adding machine tape summarizing the amounts of the supporting documents. Each subvoucher must show the proper appropriation and chargeable accounting classification. The date of the purchase shall be the basis for determining the chargeable fiscal year appropriation. Cashiers shall either retain hard copies or photocopies of all supporting documents (i.e., subvouchers, checks, etc.).

4.7.1.2 Preparation of the Cashier Accountability Report, Form CG-5394

Prepare the original and a copy of the Cashier Accountability Report, Form CG-5394 as illustrated in figure 4-10 (Illustration of Liquidation of Cashier). When the cashier desires replenishment in several checks, the number and amounts of all checks must be stated. Additionally, if a replenishment check is not negotiated within three months of receipt, the cashier shall evaluate cash needs for possible reduction of the fund. Additionally, cashiers are reminded that all Government checks must be negotiated within one year from the date of the check.

4.7.2 Alternate and Subcashiers

Replenishment requests should be submitted as frequently as necessary to maintain and control funds properly, but at least once each month and weekly if travel advances are involved. The principal cashier may direct the alternate or subcashier to submit a replenishment request at anytime. If there are no transactions during the month, an accountability statement shall be submitted to the principal cashier. Alternate cashiers operating the fund in the absence of the principal cashier shall follow the procedures outlined in section 4.7 (Imprest Fund Replenishment).

4.7.2.1 Supporting Documents

Securely attach all supporting documents to the upper left-hand corner of the original Cashier Accountability Report, Form CG-5394. Include an adding machine tape summarizing the amounts of the supporting documents. Each subvoucher must show the proper appropriation and accounting classification that is chargeable. The date of the purchase shall be the basis for determining to which fiscal year appropriation is chargeable.

4.7.2.2 Preparation of the Cashier Accountability Report, FormCG-5394

Prepare an original and one copy of the Cashier Accountability Report, Form CG-5394 form as illustrated in figure 4-11. When requesting replenishment, indicate cash in the "number of reimbursement checks desired" block, and the amount in the "in the amounts of" block.

4.8 Disbursement of Cash

4.8.1 General

All imprest fund disbursements shall include a written statement certifying that due to time limitations or emergency the unit could not locate a source of supply that could accept any other form of payment except cash and/or in the case of OCONUS port services, that there is no Navy contracted husbanding agent servicing the port and the only form of payment accepted is cash. (A copy of the written statement for each disbursement shall be forwarded with all other supporting documentation sent with the cashier accountability report each month). Cashiers are authorized to make cash payments or to entrust sufficient cash on a receipt basis to an authorized employee/member for the specific items listed below:

- a. Small purchases when the vendor does not accept other means of procurement. Imprest fund payment for a small purchase for personal services is prohibited;
- b. Repair of equipment. Contracting Officer (KO) approval is required;
- c. Travel advances when traveler does not have a government travel card, time does not allow for the use of the routine travel advance process, and non receipt of a travel advance would cause financial hardship on the traveler.. Contracting Officer (KO) approval is not required;
- d. Emergency payments of military pay and allowances when authorized by Pay and Personnel Centers (PPCs);
- e. Negotiation of personal and Government checks when U. S. banking facilities are not accessible and authorized by Commandant (CG-84);
- f. Overseas port service expenses.

4.8.2 Authorizing Officials

Cashiers shall only disburse cash when an authorizing official has signed the supporting voucher. The command has the responsibility to provide the cashier with a list of the current authorizing officials attached to their unit as well as specimens of their signatures.

4.8.3 Cashier Responsibilities

Cashiers are responsible for erroneous payments made on forged or fraudulent vouchers even though the cashier may be innocent of participation in the fraud. This includes payments made on vouchers bearing a forged authorizing official's signature. When making cash disbursements, the cashier:

- a. Verifies all signatures of authorizing officials against the list or signature cards provided by the command;
- b. Verifies each payee by identification card or other personal identification; and,
- c. Obtains employee/member signature in the cash disbursement log and on the supporting document before disbursing cash.

4.8.4 Purchases

4.8.4.1 Cash Advances and Payments for Purchases

Cash advances and payments for purchases may not exceed \$500.00 for a single transaction. Multiple transactions shall not be made in order to circumvent this limit. However, a waiver request to exceed the limit of \$500.00 may be considered for instances OCONUS for emergency purchases and travel. Requests for waivers must be made in writing to the applicable Chief of Contracting Office (COCO) through Commandant (CG-913), with copies to FINCEN (CC) and Commandant (CG-84). Cash advanced must be for a specific purchase to be accomplished within five (5) workdays. At no time shall the cashier reimburse an employee for procurements made with personal funds. When an approved individual presents the cashier with a signed (SF-1165) or (SF-44) form signed by a warranted contracting officer, the cashier is authorized to make an advance for the purchase.

The applicable procedures for advancing cash for purchases are as follows:

- a. The Interim Receipt for Cash (SF-1165) form is used to record all advances to an employee for making a purchase.
- b. The employee signs the Interim Receipt (stub portion of the (SF-1165)) before receiving the cash from the cashier. The cashier retains the signed stub and the employee shall be given the larger portion of the (SF-1165) form along with the cash requested. When using an (SF-44) form as an interim receipt to make a purchase, follow the instructions on copy 2 of the (SF-44) form.
- c. Upon completing the purchase, the employee returns any unused cash, the purchase receipt

and the signed (SF-1165/SF-44) form to the cashier, who voids the stubbed portion of the Interim Receipt for Cash and returns it to the employee.

- d. Include the following information in the subvoucher (SF-1165/SF-44) :
 - (1) Signature of the contracting officer for the purchase and the amount of the advance;
 - (2) Vendor signature for receipt of the cash payment;
 - (3) Signature of the employee for receipt of an item;
 - (4) Date of purchase;
 - (5) Accounting classification and appropriation chargeable; and,
 - (6) Reason for purchase.
- e. Cashiers initiates recall action of advances for purchases outstanding more than five (5) workdays.

4.8.4.2 Receipt Requirements

Evidence of payment shall be obtained in the form of an original sales slip, cash register tickets, or invoice. When original receipts are not available, a statement by the vendor explaining why an original is not being furnished shall be placed on the carbon or duplicate. Receipts are required for all cash purchases regardless of the monetary amount of the purchase.

4.8.4.3 Emergency Purchases

Cash purchases may not exceed \$500.00 for a single transaction. Multiple transactions shall not be made in order to circumvent this limit. However, a waiver request to exceed the limit of \$500.00 may be considered for instances OCONUS where no other procurement instrument will be accepted by a vendor for emergency purchases of fuel, subsistence items, and/or port services including parts and repairs. Requests for waivers must be made in writing to the applicable Chief of Contracting Office (COCO) through Commandant (CG-913), with copies to FINCEN (CC) and Commandant (CG-84). In addition to the normal documentation required for cash purchases, the cashier must have the following items before disbursing cash in excess of \$500.00 for a purchase.

- a. A copy of the command emergency determination. A copy of the determination must be included with the cashier replenishment request and submitted to FINCEN (CC).
- b. A copy of the authorization from Commandant (CG-913) granting permission to exceed the \$500.00 imprest fund disbursement ceiling and the emergency cash disbursement number issued by FINCEN (CC), shall be included with the cashier's monthly replenishment request. The emergency cash disbursement number shall be annotated on all disbursement supporting documents involved.

4.8.5 Travel Reimbursements

Reimbursements of any type of travel, including local, is not authorized.

4.8.6 Emergency Travel Advances

Cash disbursement for travel advances in excess of \$500.00 shall only be authorized when emergency conditions exist . Requests for waivers for emergency travel advances greater than \$500.00 must be made in writing to the applicable Chief of Contracting Office (COCO) through Commandant (CG-913), with copies to FINCEN (CC) and Commandant (CG-84). In addition to the normal documentation required for cash travel advances, the cashier must have the following items before disbursing the cash:

- a. A copy of the command emergency determination. A copy of the determination must be included with the cashier replenishment request and submitted to FINCEN (CC).
- b. A copy of the authorization to exceed the \$500.00 imprest fund disbursement ceiling and the emergency cash disbursement number issued by FINCEN (CC). A copy of the authorization must be included with the cashier replenishment request. When an emergency cash disbursement number is issued, the number shall be placed on all related disbursement supporting documents.

4.8.7 Commissary Items

Use of imprest funds to purchase subsistence items from commercial sources OCONUS is authorized only in an emergency and cannot exceed \$500.00. Requests for waivers for single transactions greater than \$500.00 must be made in writing to the applicable Chief of Contracting Office (COCO) through Commandant (CG-913), with copies to FINCEN (CC) and Commandant (CG-84). Multiple transactions shall not be made in order to circumvent this limit:. Use of imprest funds to purchase subsistence items from base commissary stores is prohibited.

4.8.8 Mass Transit Fare Benefit Program Reimbursements

Cash disbursements for Mass Transit Fare Benefit program reimbursements are not authorized.

4.9 Doubtful Transactions

Where doubt exists as to the propriety of any transaction, the cashier may require written acceptance of responsibility from the official authorizing the payment. This will provide the cashier recourse if the transaction is later disallowed. Any doubt should be resolved in advance by consultation with the appropriate certifying officer. The cashier may also request an advance written opinion from the certifying officer as to the legality of a disbursement. If the certifying officer cannot determine the legality of the disbursement, the certifying officer may submit the question to the Comptroller General for a decision (see section 1.5 of this Manual). If after taking the above actions the cashier is ordered by an authorizing official to make payment, the following statement shall be placed on the reverse side of the supporting document used to support the payment:

I, (name and title of person) AM ORDERING (name of cashier) TO
DISBURSE CASH UNDER PROTEST. I UNDERSTAND I MAY PERSONALLY BE
HELD LIABLE AND ACCOUNTABLE TO THE GOVERNMENT FOR THE

AMOUNT OF THIS EXPENDITURE IN THE EVENT THE COMPTROLLER GENERAL OR OTHER AUTHORITY DETERMINES THIS CASH PAYMENT TO BE ILLEGAL USE OF IMPREST FUNDS OR AN IMPROPER PAYMENT.

(signature of person ordering the disbursement and date)

Note: Specifically note all such protest payments on the monthly accountability report submitted to FINCEN (CC) along with a statement as to the circumstances surrounding the payment.

4.10 Numbering Subvouchers

After payment has been made, number all subvouchers/supporting documents consecutively, beginning with number 1 at the beginning of each fiscal year. This number is a cashier-originated number and is in addition to any other number that may have been assigned. All numbers shall consist of a minimum of seven (7) characters. The first two characters shall always be "CV," the middle three or four characters will indicate the subvoucher/supporting document number, and the last two characters shall always be the appropriate fiscal year (e.g., CV-001-97).

4.11 Employee/Member Representative

Cash payments for travel advances may be receipted for and disbursed to an employee's/member's representative. Prior to disbursing the cash, the representative is required to show the cashier photo identification and to sign in block thirteen (13) of the (SF-1038) form, Advance of Funds, for receipt of the cash, in lieu of the employee/member. Additionally, the representative's employee ID number shall follow his or her signature. All employee/member representatives must be designated in writing (power of attorney or some other notarized document) by the employee/member and the original designation provided to the cashier by the employee/member. The employee/member shall be advised that personal liability for the money does not shift to the authorized representatives in the event that the cash is lost or stolen.

4.12 Refunds From Vendors

- a. If a refund is received before the subvoucher is sent to the Finance Center (OPA), return the money to the fund and enter the amount refunded on the subvoucher.
- b. If a refund is received after the subvoucher has been sent to the Finance Center (OPA), enter the amount of the refund on the copy of the subvoucher. Send the money with a cover letter to the lockbox.

4.13 Cashing Personal or Government Checks

4.13.1 Afloat and Remote Units

Class A cashiers afloat or at other approved remote locations may cash personal checks of personnel enrolled in the direct deposit program who do not have access to U. S. banking facilities for amounts not to exceed the member's current bimonthly pay. Government checks may also be cashed for the face amount of the check. Otherwise, imprest funds may not be used for the cashing of checks or negotiable instruments. The following procedures shall be followed when cashing checks:

- a. Limit cashing of government checks to single payee checks. All Government checks issued must be negotiated within 1 year from the date of the check.
- b. Only cash checks when satisfactory U.S. banking facilities are not available.
- c. Do not cash personal or government third party checks.
- d. All checks cashed shall be deposited in the lockbox at the following addresses:

US COAST GUARD IMPREST FUND
PO BOX 531229
ATLANTA GA 30353-1229

OVERNIGHT COURIER ADDRESS
BANK OF AMERICA
LOCKBOX NUMBER 531229 (CNI)
1075 LOOP ROAD
ATLANTA GA 30337-6002

A photocopy of each check shall be made prior to sending checks to the lockbox. The photocopy shall be retained as part of the cashier files. Check number, name of the member, and amount of the check shall list all checks cashed on the Cashier Accountability Report, Form CG-5394 in the "Remarks" block or on the reverse side. The total number of checks cashed and total amount must be included in the disbursement breakdown section of the monthly accountability report.

All personal checks shall be made payable to "United States Coast Guard" and must include the member's employee ID number on the face of the check.

4.13.2 Endorsing Checks

Limit endorsements on all checks to the first one and one half inches on the reverse side of the check within the endorsement area.

4.13.3 Personal Checks not Honored by a Bank

Use the following procedures when a check is returned from the Treasury Department because it was not honored by the cashing member's bank:

- a. FINCEN establishes an account receivable in the name of the cashier who cashed the check for the amount of the dishonored check.
- b. FINCEN immediately notifies the cashier who cashed the dishonored check.
- c. After notification of a dishonored check, the cashier records the interim replenishment by placing the following statement in the "Remarks" block on the next monthly report:
accounts receivable established in the amount of \$___ due to a dishonored check cashed for \$___Accounts receivable number___applies.
- d. The cashier informs the member of the dishonored check and attempt to collect the amount

of the dishonored check from the member. If successful, deposit the money with the collection clerk for credit against the accounts receivable established in the cashier's name.

- e. If in thirty (30) days the member has not paid the debt, the cashier forwards a letter to the FINCEN requesting the member's pay account be checked for the amount of the dishonored check.
- f. When requested by the cashier, FINCEN issues a Pay Adjustment Authorization (DD-139) (PAA) form to check the member's pay for the amount of the dishonored check. The PAA must state that the member has been given due process in accordance with the Coast Guard Pay Manual, COMDTINST M7220.29 (series). Forward the PAA form to the Commanding Officer and the Coast Guard Pay and Personnel Center (PPC) for processing. Use funds collected from the member's pay account to close the accounts receivable established in the cashier's name.
- g. If the previous steps are unsuccessful, request a relief for physical loss or deficiency.
- h. The cashier shall not cash another check for a member that has a dishonored check outstanding and shall only cash future checks at the cashier's discretion.

4.14 Foreign Disbursing

Cashiers in foreign service shall follow the policies and procedures of this Manual. Cashiers who operate under Other Governmental Agencies (OGAs) shall follow the policies and procedures of that agency.

4.14.1 Authority for Procurement of Foreign Currency

When authorized in writing by the Commanding Officer, foreign funds may be obtained for official purposes from the U.S. Government or commercial sources. The written authority to obtain foreign currency shall be retained in the cashier's files for inspection by competent authority.

4.14.2 Limitation on Amount

Amounts of foreign funds carried as cash on hand shall never exceed a thirty (30)-day supply.

4.14.3 Foreign Coins

Cashiers generally shall limit foreign funds to paper money. Coins shall be acquired only under special circumstances to fill a specific need or when received as change in connection with an official cash payment of foreign funds.

4.14.4 Methods of Procurement

Handle cash transfer of funds in foreign currency on relief of the cashier as outlined in section 4.4 (Transfer of Accountability) of this Manual.

Whenever possible, (particularly in the case of excess and near-excess currency countries), purchase foreign currency from one of the following:

- a. Navy or Marine Corps disbursing officer;
- b. Army or Air Force finance officer; and,
- c. The U.S. disbursing officer or cashier at the American Embassy.

Note: For every transaction, request a signed statement from the officer or cashier from whom the foreign currency is purchased stating the amount of foreign currency delivered, the rate of exchange, and the amount of U.S. dollars received thereof. Maintain this statement as part of the cashier's files.

- d. When funds are not available from Government sources as outlined above, foreign currency may be purchased from the same commercial sources and under procedures established by U.S. diplomatic officials. If there are no U.S. diplomatic officials present in the area, the cashier shall follow the local foreign currency control regulations. Procurement shall be made by the sale of U.S. Treasury check or by exchange of U.S. currency using the following procedures:
 - (1) In a country where the official or agreed rate of exchange has been established as a fixed non-fluctuating or fluctuating rate by an official action or agreement between the United States and the foreign country, purchase foreign currency without obtaining formal bids. Upon purchase, obtain a statement showing the amount of U.S. dollars exchanged in cash or by check, the rate of exchange, the amount of foreign currency purchased, the date, name, and address of the bank or other source. This statement must be signed by a representative of the bank or other source from which the purchase was made and maintained as part of the cashier's files.
 - (2) In countries where the rate of exchange has not been established by agreement between the United States and the foreign country, bids should be solicited from not fewer than three sources, if available. Figure 4-13 provides an illustration of a request for bid. The bid quoting the most beneficial legal exchange rate shall be accepted. At the time of exchange, a statement shall be obtained as outlined in 4.14.4 of this Manual. Copies of the accepted bid and statement will be maintained as part of the cashier's files.
 - (3) Cashiers may purchase foreign currency at rates more favorable than the legal rate only if the United States mission in that country has specific authority from Commandant (CG-84) and the Treasury. When specific authority to purchase foreign currency at rates more favorable than the legal rate has been granted, foreign currency may be purchased from any financial institution or other reliable source. In effecting such purchases, use the procedures outlined in section 4.14.4 (d) of this Manual.

4.14.5 Disposition of Foreign Funds

4.14.5.1 Payments to Authorized Vendors

Foreign currency may be used for payments to vendors. See section 4.8.4 of this Manual for guidelines on purchases.

4.14.5.2 Sale to Other Cashiers

The sale of foreign currency in exchange for United States currency to other Coast Guard cashiers is authorized. Such sale shall be made at the rate at which the currency is carried in the accounts of the transferring cashier. The transferring cashier shall provide a signed statement with the same information as that required in section 4.14.4 (d) (1), to the cashier exchanging the currency. A copy of the statement shall be maintained as part of the transferring cashier's records.

4.14.5.3 Sale to Other Disbursing Officers

The sale of foreign currency in exchange for United States currency to disbursing officers of the United States is authorized when the exchange cannot be accomplished as outlined in section 4.14.5.2 of this Manual. Sale shall be made at the rate at which the currency is carried in the accounts of the disbursing officer making the purchase. The statement required in section 4.14.4 (2) shall be furnished with the currency to the disbursing officer making the purchase. A copy of the statement shall be maintained as part of the cashier's files.

4.14.5.4 Sale to Commercial Source

If foreign currency cannot be sold in accordance with section 4.14.5.2 or 4.14.5.3, sale through commercial channels is authorized. When the rate of exchange has been established by agreement between the United States and the foreign country and is applicable, sale or other disposition of foreign funds for U.S. currency shall be at an approved rate of exchange without the formality of obtaining bids. When a sale is made, the cashier must obtain from the bank or other source to which the foreign currency is sold, a statement showing the amount of U.S. dollars received in exchange, the date, name, and address of the bank or other source. A representative of the bank must sign this statement or other source to which sale is made. The statement shall be maintained as part of the cashier's files.

When the rate of exchange is not approved by the United States or an approved rate does not apply, the sale of foreign funds shall be made to the bidder submitting the best of not less than three bids, if available, received in response to proposals made to reputable banking institutions and dealers in foreign exchange. The accepted bid shall be certified by the Commanding Officer as the best of the bids obtained. The statement shall be maintained as part of the cashier's files.

4.14.6 Exchange of Personal Funds

Imprest funds shall not be used to exchange personal foreign or U.S. currency.

4.14.7 Foreign Currency Holdings

Value all foreign currency held in the cashier's name at the rate at which the currency was purchased. Disburse foreign currency shall be disbursed using the first in first out (FIFO) method of disbursement.

4.14.8 Recording Disbursements of Foreign Currency

Record all disbursements in U.S. currency. Determine the U.S. currency equivalency by the exchange rate at which the foreign currency was purchased.

4.14.9 Annual Revaluation of Foreign Currency

Revalue foreign currency holdings annually on the last workday of the fiscal year. Base the revaluation on the established exchange rate in effect on the last workday of the fiscal year. Support the revaluation by a certificate signed by the Commanding Officer. (See figures 4-14 and 4-15). After revaluation, record foreign currency holdings and disbursements at the revaluated rate. This rate prevails until the next purchase of foreign currency, at which time the exchange rate at which the new foreign currency was purchased shall be used.

4.14.10 Reporting Annual Revaluation of Foreign Currency

Use the Cashier Accountability Report, Form CG-5394 to report the annual revaluation. Attach a copy of the certificate of revaluation of foreign currency to the report to support the computations. Use the "Remarks" block to show a breakdown of cash on hand. If a monetary increase above the cashier's accountability report is realized after revaluation, deposit the increase with a collection clerk. If a deficit below the cashier's accountability report is realized, request replenishment from the Finance Center. (See figures 4-16 and 4-17).

4.14.11 Accounting for Gains and Deficiencies

Gains or deficiencies resulting from any revaluation of foreign currency holdings shall be applied to the account for gains and deficiencies on exchange transactions.

Figure 4.1 Illustration of Monthly Accountability Report

U.S. DEPARTMENT OF HOMELAND SECURITY U.S. COAST GUARD CG-5394 (Rev. 16-04)	CASHIER ACCOUNTABILITY REPORT	APPROVED RCN 7210-1 FOR PERIOD 10/1-10/29/10	
CHECK APPROPRIATE BOX (X) <input checked="" type="checkbox"/> MONTHLY <input type="checkbox"/> VERIFICATION <input type="checkbox"/> TRANSFER <input type="checkbox"/> LIQUIDATION	UNIT OPFAC NUMBER 16-32056 CASHIER DESIGNATION Class "B" UNIT NAME USCG ISC MIAMI ADDRESS COAST GUARD PLACE, SOMEWHERE, FL 33333 NUMBER OF DAYS UNDER WAY 0		
STATUS OF FUNDS	DOLLARS	CENTS	REMARKS
THIS VOUCHER UNPAID REIMBURSEMENT VOUCHER DATED (IF MORE THAN ONE LIST UNDER REMARKS) UNSCHEDULED SUBVOUCHERS INTERIM RECEIPTS FOR CASH CASH ON HAND ADVANCE ON REIMBURSEMENT CHECKS ON HAND RECEIPTS FOR ADVANCES TO ALTERNATIVES RECEIPTS FOR ADVANCES TO SUB-CASHIERS OTHER (SPECIFY)	1,200.00 1,600.00 300.00 6,000.00 400.00 250.00 250.00	00 00 00 00 00 00 00	DISTRIBUTION: ORIGINAL: USCG FINANCE CENTER P.O. BOX 4119 CHEASAPEAKE, VA 23327-4119 COPIES: CASHIER FILES DISBURSEMENT BREAKDOWN AND REIMBURSEMENTS MUST BE ACCUMULATIVE TOTALS FOR THE MONTH.
TOTAL ACCOUNTABILITY	10,000.00	00	
AUTHORIZED ACCOUNTABILITY (OF-211)	10,000.00	00	
DISBURSEMENT BREAKDOWN	NUMBER		ANY PERSONAL CHECKS CASHED DURING THE MONTH MUST BE INCLUDED IN DISBURSEMENT BREAKDOWN SECTION.
TYPES OF DISBURSEMENTS			
PURCHASES	4	203.04	
TRAVEL ADVANCES	2	200.00	
PERSONAL CHECKS CASHED	1	245.00	
REGULAR PAYROLL	1	175.00	
EMERGENCY PAYROLL	3	600.00	
PCS ADVANCES	5	1,691.00	
TOTAL	16	3,114.04	
LOST/UNACCOUNTED FOR FUNDS THIS MONTH			
REIMBURSEMENTS THIS MONTH (USE JULIAN DATES)			
DATE REQUESTED	DATE RECEIVED		
9214	9221	400.00	
9223	9231	400.00	
(MAY BE CONTINUED ON A SEPARATE SHEET) TOTAL		800.00	
ACCOUNTING DATA			
NUMBER OF REIMBURSEMENT CHECKS DESIRED _____ IN THE AMOUNTS OF _____			
COMMENTS:			
TYPED NAME, RANK OR GRADE, CASHIER	DATE	SIGNATURE	
SAM SMITH, LCDR, USCG	10/29/10		
TYPED NAME, RANK OR GRADE, ACO	DATE	SIGNATURE	
TYPED NAME, RANK OR GRADE, TITLE	DATE	SIGNATURE	
VERIFICATION OF ACCOUNTABILITY			
We, the undersigned, at _____, on _____, counted the cash and verified the assets on hand, assets in transit, and transfer of accountability by examination of documents and records, and found the accountability to be as reported above.			
TYPED NAME, RANK OR GRADE, AND TITLE		SIGNATURE	
TYPED NAME, RANK OR GRADE, AND TITLE		SIGNATURE	
TYPED NAME, RANK OR GRADE, AND TITLE		SIGNATURE	

PREVIOUS EDITIONS ARE OBSOLETE

Figure 4.2 Illustration of Combined Replenishment Request and Monthly Accountability Report
APPROVED RCN 7210-1

U.S. DEPARTMENT OF HOMELAND SECURITY U.S. COAST GUARD CG-5394 (REV 10-04)	CASHIER ACCOUNTABILITY REPORT	FOR PERIOD 10/1-10/29/10	
CHECK APPROPRIATE BOX (X) <input checked="" type="checkbox"/> MONTHLY <input type="checkbox"/> VERIFICATION <input type="checkbox"/> TRANSFER <input checked="" type="checkbox"/> LIQUIDATION		UNIT OPFAC NUMBER 16-32056 CASHIER DESIGNATION Class "B"	
		UNIT NAME USCG ISC MIAMI	
		ADDRESS COAST GUARD PLACE, SOMEWHERE, FL 33333	
		NUMBER OF DAYS UNDER WAY 0	
STATUS OF FUNDS	DOLLARS	CENTS	REMARKS
THIS VOUCHER	1,600	00	DISTRIBUTION: ORIGINAL: USCG FINANCE CENTER P.O. BOX 4119 CHEASAPEAKE, VA 23327-4119 COPIES: CASHIER FILES FINCEN (AL) REPORT THE AMOUNT OF ANY SUBVOUCHERS ON HAND THAT ARE NOT BEING SENT FOR REIMBURSEMENT. INCLUDE DISBURSEMENTS AND REIMBURSEMENT INFORMATION FOR THE ENTIRE MONTH WHEN REPLENISHMENT IS REQUESTED AT THE END OF THE MONTH.
UNPAID REIMBURSEMENT VOUCHER DATED <i>(IF MORE THAN ONE LIST UNDER REMARKS)</i>	1,200	00	
UNSCHEDULED SUBVOUCHERS			
INTERIM RECEIPTS FOR CASH	300	00	
CASH ON HAND	6,000	00	
ADVANCE ON REIMBURSEMENT CHECKS ON HAND	400	00	
RECEIPTS FOR ADVANCES TO ALTERNATIVES	250	00	
RECEIPTS FOR ADVANCES TO SUB-CASHIERS	250	00	
OTHER <i>(SPECIFY)</i>			
TOTAL ACCOUNTABILITY	10,000	00	
AUTHORIZED ACCOUNTABILITY (OF-211)	10,000	00	
DISBURSEMENT BREAKDOWN TYPES OF DISBURSEMENTS	NUMBER		
PURCHASES	4	203	04
TRAVEL ADVANCES	2	200	00
PERSONAL CHECKS CASHED	1	245	00
REGULAR PAYROLL	1	175	00
EMERGENCY PAYROLL	3	600	00
PCS ADVANCES	5	1,691	00
TOTAL	16	3,114	04
LOST/UNACCOUNTED FOR FUNDS THIS MONTH			
REIMBURSEMENTS THIS MONTH (USE JULIAN DATES)			
DATE REQUESTED	DATE RECEIVED		
9214	9221	400	00
9223	9231	400	00
		800	00
<i>(MAY BE CONTINUED ON A SEPARATE SHEET)</i> TOTAL			
ACCOUNTING DATA			
NUMBER OF REIMBURSEMENT CHECKS DESIRED <u>1</u> IN THE AMOUNTS OF <u>\$1,600.00</u>			
COMMENTS:			
TYPED NAME, RANK OR GRADE, CASHIER		DATE	SIGNATURE
SAM SMITH, LCDR, USCG		10/29/10	
TYPED NAME, RANK OR GRADE, ACO		DATE	SIGNATURE
TYPED NAME, RANK OR GRADE, TITLE		DATE	SIGNATURE
VERIFICATION OF ACCOUNTABILITY			
We, the undersigned, at _____, on _____, counted the cash and verified the assets on hand, assets in transit, and transfer of accountability by examination of documents and records, and found the accountability to be as reported above.			
TYPED NAME, RANK OR GRADE, AND TITLE			SIGNATURE
TYPED NAME, RANK OR GRADE, AND TITLE			SIGNATURE
TYPED NAME, RANK OR GRADE, AND TITLE			SIGNATURE

PREVIOUS EDITIONS ARE OBSOLETE

Figure 4.3 Illustration of Monthly Accountability Report in Message Format

RDDHHMMZ MON 10
FM US COAST GUARD C TAMPA
TO CGARD FINCEN CHESAPEAKE VA//AL//
INFO COGARD FINCEN CHESAPEAKE VA/OPA-MT2//
BT
UNCLAS //N07210//
SUBJ: JULY 10 CASHIER ACCOUNTABILITY REPORT FOR 20-11502

- A. CERTIFYING AND DISBURSING MANUAL, COMDTINST M 7210.1A
1. IAW WITH REF A, FOL INFO IS SUBMITTED IN LIEU OF (CG-5394

A. STATUS OF FUNDS

Table with 2 columns: Description and Amount. Rows include: UNPAID REIMBURSEMENT VOUCHERS (A, B, C), UNSCHEDULED SUBVOUCHERS, INTERMIM RECEIPTS FOR CASH, CASH ON HAND, ADVANCE ON REIMBURSEMENT CHECKS ON HAND, RECEIPTS FOR ADVANCES TO ALTERNATIVES, RECEIPTS FOR ADVANCES TO SUB-CASHIERS, OTHER, TOTAL ACCOUNTABILITY, AUTHORIZED ACCOUNTABILITY (OF-211).

B. DISBURSEMENT BREAKDOWN

Table with 3 columns: Description, Count, and Amount. Rows include: PURCHASES, TRAVEL ADVANCES, PERSONAL CHECKS CASHED, REGULAR PAYROLL, EMERGENCY PAYROLL, PCS ADVANCES.

C. CASHIER: CWO2S. K. PHIFER

- 2. IT HAS BEEN DETERMINED THAT THE IMPREST FUND ON COAST GUARD C TAMPA IS SUFFICIENT AND REQUIRES NO CHANGE AT THIS TIME.
3. CDR R.J. RABAGO, COMMANDING OFFICER SENDS. BT

Figure 4.4 Statement of Cash Verification Funds Advanced to Imprest Fund Cashier

STATEMENT OF CASH VERIFICATION FUNDS ADVANCED TO IMPREST FUND CASHIER			
NAME OF: <input type="checkbox"/> CASHIER <input type="checkbox"/> SUBCASHIER		TITLE	LOCATION (City and State)
FUNDS ADVANCED	FROM (Name)	TITLE <input type="checkbox"/> CLASS-B CASHIER <input type="checkbox"/> DISBURSING OFFICER	D.O. SYMBOL
	AMOUNT \longrightarrow		\$
Cash on Hand		\$	These two amounts should be same otherwise, explain below
Interim Receipts for Cash Advanced to Unbonded Employees			
Receipts on Hand for Cash Advanced to Subcashiers			
Uncashed Advance Checks			
Unvouchered Receipts and Other Subvouchers			
Unpaid Reimbursement Vouchers. (List date(s))			
Funds Returned to Reduce Amounts Advanced			
TOTAL ACCOUNTED FOR \longrightarrow		\$	0.00
Difference, if any, between FUNDS ADVANCED and TOTAL ACCOUNTED FOR (Explain below)		\$	0.00
Explanation, (Continue on reverse)			
CERTIFICATE - We, the undersigned, verified the imprest fund of the above named cashier and hereby certify that the amount reported as "Total Accounted For" is current as of the time and date shown.		Time	Date
Date	Signature	Title	

Figure 4.5 Custodian's Count of Cash on Hand

U.S. DEPARTMENT OF HOMELAND SECURITY U.S. COAST GUARD CG-4971(26-04)		CUSTODIAN'S COUNT OF CASH ON HAND <i>(Prepare in Duplicate - Original (Auditor) - Copy (Custodian))</i>		REVIEW NUMBER	
UNIT		LOCATION		DATE	HOUR
CUSTODIAN		RATE/GRADE	ADO SYMBOL	CASHIER CLASSIFICATION	
TYPE OF ACTIVITY (Check)					
<input type="checkbox"/> ADO <input type="checkbox"/> CASHIER <input type="checkbox"/> COLLECTION CLERK <input type="checkbox"/> GENERAL MESS <input type="checkbox"/> CLOTHING LOCKER <input type="checkbox"/> EXCHANGE <input type="checkbox"/> OTHER (Describe)					
CURRENCY		QUANTITY	EXTENSION	TOTALS	
COIN	PENNIES				
	NICKELS				
	DIMES				
	QUARTERS				
	HALVES				
	DOLLARS				
	TOTAL COIN				
BILLS	ONES				
	TWOS				
	FIVES				
	TENS				
	TWENTIES				
	FIFTIES				
	HUNDREDS				
	TOTAL BILLS				
TOTAL CURRENCY					
TOTAL OF CASH ITEMS, OTHER <i>(Support with listings)</i>					
TOTAL					
COUNT WITNESSED BY			COUNT MADE BY		
DATE	REVIEWER'S SIGNATURE		DATE	SIGNATURE OF CUSTODIAN	
DATE	REVIEWER'S SIGNATURE		TITLE		

Original (Auditor)

Note: This form shall be included with all quarterly audit packages submitted to FINCEN.

Figure 4.6 Imprest Fund Check Off List

U.S. DEPARTMENT OF HOMELAND SECURITY U.S. COAST GUARD CG-5394 (REV 06-04)		CASHIER ACCOUNTABILITY REPORT		APPROVED RCN 7210-1 FOR PERIOD 10/29/10
CHECK APPROPRIATE BOX (X) <input type="checkbox"/> MONTHLY <input type="checkbox"/> VERIFICATION <input checked="" type="checkbox"/> TRANSFER <input type="checkbox"/> LIQUIDATION		UNIT OPFAC NUMBER 16-32056	CASHIER DESIGNATION Class "B"	
		UNIT NAME USCG ISC MIAMI		
		ADDRESS COAST GUARD PLACE, SOMEWHERE, FL 33333		
		NUMBER OF DAYS UNDER WAY 0		
STATUS OF FUNDS	DOLLARS	CENTS	REMARKS	
THIS VOUCHER				
UNPAID REIMBURSEMENT VOUCHER DATED (IF MORE THAN ONE LIST UNDER REMARKS)	1,200	.00	DISTRIBUTION: ORIGINAL: USCG FINANCE CENTER P.O. BOX 4119 CHEASAPEAKE, VA 23327-4119	
UNSCHEDULED SUBVOUCHERS	1,600	.00		
INTERIM RECEIPTS FOR CASH	300	.00	COPIES: CASHIER FILES OUTGOING CASHIER INCOMING CASHIER	
CASH ON HAND	6,500	.00		
ADVANCE ON REIMBURSEMENT CHECKS ON HAND	400	.00	ACCOUNTABILITY TRANSFERRED TO O.P. DAHL ON 29 OCT 2010. B.J. HAWSER RELIEVED 29 OCT 2010. THE TRANSFER OF ASSETS, FOR WHICH I HOLD MYSELF ACCOUNTABLE, AS SHOWN UNDER STATUS OF FUNDS, HAVE BEEN RECEIVED BY ME. O.P. DAHL, PRIMARY CASHIER (SIGN ALL COPIES)	
RECEIPTS FOR ADVANCES TO ALTERNATIVES				
RECEIPTS FOR ADVANCES TO SUB-CASHIERS				
OTHER (SPECIFY)				
TOTAL ACCOUNTABILITY	10,000	.00		
AUTHORIZED ACCOUNTABILITY (OF-211)	10,000	.00		
DISBURSEMENT BREAKDOWN	NUMBER			
TYPES OF DISBURSEMENTS				
PURCHASES				
TRAVEL ADVANCES				
PERSONAL CHECKS CASHED				
REGULAR PAYROLL				
EMERGENCY PAYROLL				
PCS ADVANCES				
TOTAL				
LOST/UNACCOUNTED FOR FUNDS THIS MONTH				
REIMBURSEMENTS THIS MONTH (USE JULIAN DATES)				
DATE REQUESTED		DATE RECEIVED		
(MAY BE CONTINUED ON A SEPARATE SHEET)	TOTAL			
ACCOUNTING DATA				
NUMBER OF REIMBURSEMENT CHECKS DESIRED _____ IN THE AMOUNTS OF _____				
COMMENTS:				
TYPED NAME, RANK OR GRADE, CASHIER	DATE	SIGNATURE		
SAM SMITH, LCDR, USCG	10/29/10			
TYPED NAME, RANK OR GRADE, ACO	DATE	SIGNATURE		
TYPED NAME, RANK OR GRADE, TITLE	DATE	SIGNATURE		
VERIFICATION OF ACCOUNTABILITY				
We, the undersigned, at _____, on _____, counted the cash and verified the assets on hand, assets in transit, and transfer of accountability by examination of documents and records, and found the accountability to be as reported above.				
TYPED NAME, RANK OR GRADE, AND TITLE	SIGNATURE			
TYPED NAME, RANK OR GRADE, AND TITLE	SIGNATURE			
TYPED NAME, RANK OR GRADE, AND TITLE	SIGNATURE			

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Figure 4.7 Illustration of Transfer of Accountability to Relief

OPFAC #	UNIT NAME		
1.	Are all the original documents attached to the Cashier Accountability Report (example (SF-1165), Receipt, (SF-1038))?	Yes	No
2.	Has the member signed the advance document for receipt of funds?	Yes	No
3.	Is the (SF-1165) signed on the back by member for the Receipt of material(s) and services utilizing the following: “ALL GOODS AND/OR SERVICES RECEIVED AND ACCEPTED BY _____ DATE _____”	Yes	No
4.	Are copies of the cashed personal checks attached?	Yes	No
5.	For emergency leave advance, is there a copy of the authorization from the District commander, for us of the tono#, acct data, and a copy of the orders?	Yes	No
6.	Is there an appropriate Document Number/Accounting data on the (SF-1165)?	Yes	No
7.	Does the (SF-1165) have a justification for purchase(s)?	Yes	No
8.	If purchases/advances exceeds \$500.00 is a copy of the authorization attached?	Yes	No
9.	Have all personal checks been mailed by the CNI lock box?	Yes	No
10.	Does the remarks block of the Cashier Accountability Report contain information about decrease, increase, lost check, over or under payment and other?	Yes	No

Figure 4.8 Illustration of Transfer of Accountability From Principal to Alternate Cashier

U.S. DEPARTMENT OF HOMELAND SECURITY U.S. COAST GUARD CG-5394 (Rev. 16-04)	CASHIER ACCOUNTABILITY REPORT	APPROVED RCN 7210-1 FOR PERIOD 10/29/10	
CHECK APPROPRIATE BOX (X) <input type="checkbox"/> MONTHLY <input type="checkbox"/> VERIFICATION <input checked="" type="checkbox"/> TRANSFER <input type="checkbox"/> LIQUIDATION	UNIT OF FAC NUMBER 16-32056 UNIT NAME USCG ISC MIAMI ADDRESS COAST GUARD PLACE, SOMEWHERE, FL 33333 NUMBER OF DAYS UNDER WAY 0	CASHIER DESIGNATION Class "B"	
STATUS OF FUNDS	DOLLARS	CENTS	REMARKS
THIS VOUCHER UNPAID REIMBURSEMENT VOUCHER DATED (IF MORE THAN ONE LIST UNDER REMARKS) UNSCHEDULED SUBVOUCHERS INTERIM RECEIPTS FOR CASH CASH ON HAND ADVANCE ON REIMBURSEMENT CHECKS ON HAND RECEIPTS FOR ADVANCES TO ALTERNATIVES RECEIPTS FOR ADVANCES TO SUB-CASHIERS OTHER (SPECIFY) TOTAL ACCOUNTABILITY	1,200.00 1,600.00 300.00 6,000.00 400.00 250.00 250.00 10,000.00	00 00 00 00 00 00 00 00	DISTRIBUTION: ORIGINAL: USCG FINANCE CENTER P.O. BOX 4119 CHEASAPEAKE, VA 23327-4119 COPIES: CASHIER FILES OUTGOING CASHIER INCOMING CASHIER ACCOUNTABILITY TRANSFERRED TO O.P. DAHL ON 29 OCT 2010. B.J. HAWSER HOSPITALIZED 10/29/10. B.J. HAWSER DEPARTING ON 20 DAYS LEAVE 10/29/10. THE TRANSFER OF ASSETS, FOR WHICH I HOLD MYSELF ACCOUNTABLE, AS SHOWN UDER STATUS OF FUNDS, HAVE BEEN RECEIVED BY ME. O.P. DAHL, PRIMARY CASHIER (SIGN ALL COPIES)
AUTHORIZED ACCOUNTABILITY (OF-211)	10,000.00	00	
DISBURSEMENT BREAKDOWN TYPES OF DISBURSEMENTS	NUMBER		
PURCHASES TRAVEL ADVANCES PERSONAL CHECKS CASHED REGULAR PAYROLL EMERGENCY PAYROLL PCS ADVANCES TOTAL			
LOST/UNACCOUNTED FOR FUNDS THIS MONTH REIMBURSEMENTS THIS MONTH (USE JULIAN DATES) DATE REQUESTED DATE RECEIVED			
(MAY BE CONTINUED ON A SEPARATE SHEET) TOTAL			
ACCOUNTING DATA			
NUMBER OF REIMBURSEMENT CHECKS DESIRED _____ IN THE AMOUNTS OF _____			
COMMENTS:			
TYPED NAME, RANK OR GRADE, CASHIER SAM SMITH, LCDR, USCG	DATE 10/29/10	SIGNATURE	
TYPED NAME, RANK OR GRADE, ACO	DATE	SIGNATURE	
TYPED NAME, RANK OR GRADE, TITLE	DATE	SIGNATURE	
VERIFICATION OF ACCOUNTABILITY			
We, the undersigned, at _____, on _____, counted the cash and verified the assets on hand, assets in transit, and transfer of accountability by examination of documents and records, and found the accountability to be as reported above.			
TYPED NAME, RANK OR GRADE, AND TITLE	SIGNATURE		
TYPED NAME, RANK OR GRADE, AND TITLE	SIGNATURE		
TYPED NAME, RANK OR GRADE, AND TITLE	SIGNATURE		

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Figure 4.9 Illustration of Cash Advance to Alternate or Subcashier

APPROVED RCN 7210-4

U.S. DEPARTMENT OF HOMELAND SECURITY U.S. COAST GUARD CG-5394 (Rev 06-04)	CASHIER ACCOUNTABILITY REPORT	FOR PERIOD 10/29/10
CHECK APPROPRIATE BOX (X) <input type="checkbox"/> MONTHLY <input type="checkbox"/> VERIFICATION <input checked="" type="checkbox"/> TRANSFER <input type="checkbox"/> LIQUIDATION		UNIT OPFAC NUMBER 16-32056 CASHIER DESIGNATION Class "B"
		UNIT NAME USCG ISC MIAMI
		ADDRESS COAST GUARD PLACE, SOMEWHERE, FL 33333
		NUMBER OF DAYS UNDER WAY 0
STATUS OF FUNDS	DOLLARS	CENTS
THIS VOUCHER UNPAID REIMBURSEMENT VOUCHER DATED (IF MORE THAN ONE LIST UNDER REMARKS) UNSCHEDULED SUBVOUCHERS INTERIM RECEIPTS FOR CASH CASH ON HAND ADVANCE ON REIMBURSEMENT CHECKS ON HAND RECEIPTS FOR ADVANCES TO ALTERNATIVES RECEIPTS FOR ADVANCES TO SUB-CASHIERS OTHER (SPECIFY) TOTAL ACCOUNTABILITY	100 00 100 00	00 00 00 00
		DISTRIBUTION: ORIGINAL: PRINCIPAL CASHIER COPIES: SUB-CASHIER THE CASH ADVANCE, FOR WHICH I HOLD MYSELF ACCOUNTABLE, AS SHOWN UNDER STATUS OF FUNDS, HAS BEEN RECEIVED BY ME. O.P. DAHL, SUB-CASHIER
AUTHORIZED ACCOUNTABILITY (OF-211)		
DISBURSEMENT BREAKDOWN	NUMBER	
PURCHASES		
TRAVEL ADVANCES		
PERSONAL CHECKS CASHED		
REGULAR PAYROLL		
EMERGENCY PAYROLL		
PCS ADVANCES		
TOTAL		
LOST/UNACCOUNTED FOR FUNDS THIS MONTH		
REIMBURSEMENTS THIS MONTH (USE JULIAN DATES)		
DATE REQUESTED	DATE RECEIVED	
(MAY BE CONTINUED ON A SEPARATE SHEET) TOTAL		
ACCOUNTING DATA		
NUMBER OF REIMBURSEMENT CHECKS DESIRED _____ IN THE AMOUNTS OF _____		
COMMENTS:		
TYPED NAME, RANK OR GRADE, CASHIER SAM SMITH, LCDR, USCG	DATE 10/29/10	SIGNATURE
TYPED NAME, RANK OR GRADE, ACO	DATE	SIGNATURE
TYPED NAME, RANK OR GRADE, TITLE	DATE	SIGNATURE
VERIFICATION OF ACCOUNTABILITY		
We, the undersigned, at _____, on _____, counted the cash and verified the assets on hand, assets in transit, and transfer of accountability by examination of documents and records, and found the accountability to be as reported above.		
TYPED NAME, RANK OR GRADE, AND TITLE	SIGNATURE	
TYPED NAME, RANK OR GRADE, AND TITLE	SIGNATURE	
TYPED NAME, RANK OR GRADE, AND TITLE	SIGNATURE	

PREVIOUS EDITIONS ARE OBSOLETE

Figure 4.10 Illustration of Liquidation of Cash Advance to Alternate Subcashier

U.S. DEPARTMENT OF HOMELAND SECURITY U.S. COAST GUARD CG-5394 (Rev. 16-04)		CASHIER ACCOUNTABILITY REPORT		APPROVED RCN /Z1U-1 FOR PERIOD 10/29/10
CHECK APPROPRIATE BOX (X) <input type="checkbox"/> MONTHLY <input type="checkbox"/> VERIFICATION <input type="checkbox"/> TRANSFER <input checked="" type="checkbox"/> LIQUIDATION		UNIT OFFAC NUMBER 16-32056	CASHIER DESIGNATION Class "B"	
		UNIT NAME USCG ISC MIAMI		
		ADDRESS COAST GUARD PLACE, SOMEWHERE, FL 33333		
		NUMBER OF DAYS UNDER WAY 0		
STATUS OF FUNDS		DOLLARS	CENTS	REMARKS
THIS VOUCHER				DISTRIBUTION: ORIGINAL: SUB-CASHIER COPIES: PRICIPAL CASHIER ADVANCE OF FUNDS TO O.P. DAHL LIQUIDATED AS SHOWN UNDER STATE OF FUNDS B.J. HAWSER, PRINCIPAL CASHIER
UNPAID REIMBURSEMENT VOUCHER DATED <i>(IF MORE THAN ONE LIST UNDER REMARKS)</i>				
UNSCHEMULED SUBVOUCHERS		65	00	
INTERIM RECEIPTS FOR CASH				
CASH ON HAND		35	00	
ADVANCE ON REIMBURSEMENT CHECKS ON HAND				
RECEIPTS FOR ADVANCES TO ALTERNATIVES				
RECEIPTS FOR ADVANCES TO SUB-CASHIERS				
OTHER <i>(SPECIFY)</i>				
TOTAL ACCOUNTABILITY		100	00	
AUTHORIZED ACCOUNTABILITY (OF-211)				
DISBURSEMENT BREAKDOWN				
TYPES OF DISBURSEMENTS	NUMBER			
PURCHASES				
TRAVEL ADVANCES				
PERSONAL CHECKS CASHED				
REGULAR PAYROLL				
EMERGENCY PAYROLL				
PCS ADVANCES				
TOTAL				
LOST/UNACCOUNTED FOR FUNDS THIS MONTH				
REIMBURSEMENTS THIS MONTH (USE JULIAN DATES)				
DATE REQUESTED	DATE RECEIVED			
(MAY BE CONTINUED ON A SEPARATE SHEET) TOTAL				
ACCOUNTING DATA				
NUMBER OF REIMBURSEMENT CHECKS DESIRED _____ IN THE AMOUNTS OF _____				
COMMENTS:				
TYPED NAME, RANK OR GRADE, CASHIER		DATE	SIGNATURE	
O.P. DAHL, SK1, USCG		10/29/10		
TYPED NAME, RANK OR GRADE, ACO		DATE	SIGNATURE	
TYPED NAME, RANK OR GRADE, TITLE		DATE	SIGNATURE	
VERIFICATION OF ACCOUNTABILITY				
We, the undersigned, at _____, on _____, counted the cash and verified the assets on hand, assets in transit, and transfer of accountability by examination of documents and records, and found the accountability to be as reported above.				
TYPED NAME, RANK OR GRADE, AND TITLE			SIGNATURE	
TYPED NAME, RANK OR GRADE, AND TITLE			SIGNATURE	
TYPED NAME, RANK OR GRADE, AND TITLE			SIGNATURE	

PREVIOUS EDITIONS ARE OBSOLETE

Figure 4.11 Illustration of Principal Cashier Replenishment Request

U.S. DEPARTMENT OF HOMELAND SECURITY U.S. COAST GUARD CG-5394 (Rev 06-04)		CASHIER ACCOUNTABILITY REPORT		APPROVED RCN 7210-1 FOR PERIOD 10/1-10/29/10
CHECK APPROPRIATE BOX (X) <input type="checkbox"/> MONTHLY <input type="checkbox"/> VERIFICATION <input type="checkbox"/> TRANSFER <input checked="" type="checkbox"/> LIQUIDATION		UNIT OPFAC NUMBER 16-32056	CASHIER DESIGNATION Class "B"	
		UNIT NAME USCG ISC MIAMI		
		ADDRESS COAST GUARD PLACE, SOMEWHERE, FL 33333		
		NUMBER OF DAYS UNDER WAY 0		
STATUS OF FUNDS	DOLLARS	CENTS	REMARKS	
THIS VOUCHER	1,500	00	DISTRIBUTION: ORIGINAL: SUB-CASHIER COPIES: CASHIER FILES 10/1/10 \$400 10/29/10 \$400 REPORT THE AMOUNT OF ANY SUBVOUCHERS ON HAND THAT ARE NOT BEING SENT FOR REIMBURSEMENT.	
UNPAID REIMBURSEMENT VOUCHER DATED <i>(IF MORE THAN ONE LIST UNDER REMARKS)</i>	800	00		
UNSCHEMULATED SUBVOUCHERS				
INTERIM RECEIPTS FOR CASH	500	00		
CASH ON HAND	5,150	00		
ADVANCE ON REIMBURSEMENT CHECKS ON HAND	1,000	00		
RECEIPTS FOR ADVANCES TO ALTERNATIVES	800	00		
RECEIPTS FOR ADVANCES TO SUB-CASHIERS	250	00		
OTHER (SPECIFY)				
TOTAL ACCOUNTABILITY	10,000	00		
AUTHORIZED ACCOUNTABILITY (OF-211)	10,000	00		
DISBURSEMENT BREAKDOWN				
TYPES OF DISBURSEMENTS	NUMBER			
PURCHASES	8	1,000	00	
TRAVEL ADVANCES	2	500	00	
PERSONAL CHECKS CASHED				
REGULAR PAYROLL				
EMERGENCY PAYROLL				
PCS ADVANCES	10	1,500	00	
TOTAL				
LOST/UNACCOUNTED FOR FUNDS THIS MONTH				
REIMBURSEMENTS THIS MONTH (USE JULIAN DATES)				
DATE REQUESTED	DATE RECEIVED			
8173	8195	400	00	
<i>(MAY BE CONTINUED ON A SEPARATE SHEET)</i> TOTAL		400	00	
ACCOUNTING DATA				
NUMBER OF REIMBURSEMENT CHECKS DESIRED <u>2</u> IN THE AMOUNTS OF <u>\$750.00</u>				
COMMENTS:				
TYPED NAME, RANK OR GRADE, CASHIER		DATE	SIGNATURE	
E.J. HAWSER, CWO4, USCG		10/29/10		
TYPED NAME, RANK OR GRADE, ACO		DATE	SIGNATURE	
TYPED NAME, RANK OR GRADE, TITLE		DATE	SIGNATURE	
VERIFICATION OF ACCOUNTABILITY				
We, the undersigned, at _____, on _____, counted the cash and verified the assets on hand, assets in transit, and transfer of accountability by examination of documents and records, and found the accountability to be as reported above.				
TYPED NAME, RANK OR GRADE, AND TITLE			SIGNATURE	
TYPED NAME, RANK OR GRADE, AND TITLE			SIGNATURE	
TYPED NAME, RANK OR GRADE, AND TITLE			SIGNATURE	

PREVIOUS EDITIONS ARE OBSOLETE

Figure 4.12 Illustration of Alternate and Subcashier Replenishment Request

U.S. DEPARTMENT OF HOMELAND SECURITY U.S. COAST GUARD CG-5394 (REV 16-04)		CASHIER ACCOUNTABILITY REPORT		APPROVED RCN 7210-1 FOR PERIOD 10/1-10/29/10
CHECK APPROPRIATE BOX (X) <input type="checkbox"/> MONTHLY <input type="checkbox"/> VERIFICATION <input type="checkbox"/> TRANSFER <input checked="" type="checkbox"/> LIQUIDATION		UNIT OF FAC NUMBER 16-32056	CASHIER DESIGNATION Class "B"	
		UNIT NAME USCG ISC MIAMI		
		ADDRESS COAST GUARD PLACE, SOMEWHERE, FL 33333		
		NUMBER OF DAYS UNDER WAY 0		
STATUS OF FUNDS	DOLLARS	CENTS	REMARKS	
THIS VOUCHER	75	00	DISTRIBUTION: ORIGINAL: USCG FINANCE CENTER P.O. BOX 4119 CHESAPEAKE, VA 23327-4119 COPY: SUB-CASHIER NOTE: ATTACH ORIGINAL SUPPORTING DOCUMENTS TO UPPER LEFT HAND CORNER.	
UNPAID REIMBURSEMENT VOUCHER DATED (IF MORE THAN ONE LIST UNDER REMARKS)				
UNSCHEDULED SUBVOUCHERS				
INTERIM RECEIPTS FOR CASH				
CASH ON HAND	25	00		
ADVANCE ON REIMBURSEMENT CHECKS ON HAND				
RECEIPTS FOR ADVANCES TO ALTERNATIVES				
RECEIPTS FOR ADVANCES TO SUB-CASHIERS				
OTHER (SPECIFY)				
TOTAL ACCOUNTABILITY	100	00		
AUTHORIZED ACCOUNTABILITY (OF-211)				
DISBURSEMENT BREAKDOWN				
TYPES OF DISBURSEMENTS	NUMBER			
PURCHASES	4	75		
TRAVEL ADVANCES				
PERSONAL CHECKS CASHED				
REGULAR PAYROLL				
EMERGENCY PAYROLL				
PCS ADVANCES				
TOTAL	4	75		
LOST/UNACCOUNTED FOR FUNDS THIS MONTH				
REIMBURSEMENTS THIS MONTH (USE JULIAN DATES)				
DATE REQUESTED	DATE RECEIVED			
(MAY BE CONTINUED ON A SEPARATE SHEET) TOTAL				
ACCOUNTING DATA				
NUMBER OF REIMBURSEMENT CHECKS DESIRED <u>1</u> IN THE AMOUNTS OF <u>\$75.00</u>				
COMMENTS:				
TYPED NAME, RANK OR GRADE, CASHIER O. P. DAHL, SUB-CASHIER		DATE 10/29/10	SIGNATURE	
TYPED NAME, RANK OR GRADE, ACO		DATE	SIGNATURE	
TYPED NAME, RANK OR GRADE, TITLE		DATE	SIGNATURE	
VERIFICATION OF ACCOUNTABILITY				
We, the undersigned, at _____, on _____, counted the cash and verified the assets on hand, assets in transit, and transfer of accountability by examination of documents and records, and found the accountability to be as reported above.				
TYPED NAME, RANK OR GRADE, AND TITLE			SIGNATURE	
TYPED NAME, RANK OR GRADE, AND TITLE			SIGNATURE	
TYPED NAME, RANK OR GRADE, AND TITLE			SIGNATURE	

PREVIOUS EDITIONS ARE OBSOLETE

Figure 4.13 Illustration of Request For Bid on Exchange of Foreign Currency

**ILLUSTRATION OF REQUEST FOR
BID ON EXCHANGE OF FOREIGN CURRENCY
REQUEST FOR BID**

TO:
To Whom It May Concern:

Please quote hereon the number of _____ you will furnish (units of foreign currency) in exchange for either a check drawn on the Treasurer of the United States or cash in the amount of \$ _____ United States dollars.

Commanding Officer's signature

BID

DATE:

Offer is hereby made to furnish the (units of foreign currency) in exchange for a check drawn on Treasury of the United States or (units of foreign currency) for cash in the amount of United States dollars.

(name of bank or institution)

(name and title)

Accepted and certified to be the best of (number) bids obtained.

(Commanding Officer's signature)

Figure 4.14 Illustration of Certificate of Revaluation of Foreign Currency

DATE

UNIT NAME AND LOCATION
**CERTIFICATE OF REVALUATION OF FOREIGN CURRENCY
 AS THE RESULT OF A CHANGE IN THE ESTABLISHED RATE**

Value of the Japanese yen changes from 134 yen to the dollar to 120 yen to the dollar as of this date.

Revaluation of yen on hand:

	Yen	U.S.C.
Date: _____ *Old rate	111,000 @ 134/\$1.00	\$828.36
New rate	111,000 @ 120/\$1.00	<u>\$925.00</u>
Gain on Revaluation		\$ 96.64

The gain on revaluation of \$96.64 has been forwarded to the collection clerk for deposit to the account for Gain and Deficiencies on Exchange Transactions.

Commanding Officer's signature

*Supported by certificates/statements received when foreign currency was purchased. Copies should be attached to this certificate.

Distribution: Original -- Finance Center (OPA)
 Copy -- FINCEN (CC)
 -- Cashier files

Figure 4.15 Illustration of Certificate of Revaluation of Foreign Currency

DATE

UNIT NAME AND LOCATION
CERTIFICATE OF REVALUATION OF FOREIGN CURRENCY
AS THE RESULT OF A CHANGE IN THE ESTABLISHED RATE

Value of the Japanese yen changes from 134 yen to the dollar to 140 yen to the dollar as of this date.

Revaluation of yen on hand:

	Yen	U.S.C.
Date: _____ *Old rate	111,000 @ 134/\$1.00	\$828.36
New rate	111,000 @ 140/\$1.00	<u>\$792.86</u>
Loss on revaluation		(\$35.50)

Request reimbursement of \$35.50 for deficiency created by the revaluation of foreign currency holdings. The account for Gains and Deficiencies on Exchange Transactions shall be charged for this reimbursement.

Commanding Officer’s signature

*Supported by certificates/statements received when foreign currency was purchased. Copies should be attached to this certificate.

- Distribution:
- Original -- Finance Center (OPA)
 - Copy -- FINCEN (CC)
 - Cashier files

Figure 4.16 Illustration of Annual Revaluation of Foreign Currency Report When Gain is Realized



Figure 4.17 Illustration of Annual Revaluation of Foreign Currency Report When Loss is Realized

APPROVED RCN 7210-1

U.S. DEPARTMENT OF HOMELAND SECURITY U.S. COAST GUARD CG-5394 (Rev. 10-04)	CASHIER ACCOUNTABILITY REPORT	FOR PERIOD 10/1-10/29/10	
CHECK APPROPRIATE BOX (X) <input checked="" type="checkbox"/> MONTHLY <input type="checkbox"/> VERIFICATION <input type="checkbox"/> TRANSFER <input type="checkbox"/> LIQUIDATION	UNIT OF FAC NUMBER 16-32056 CASHIER DESIGNATION Class "E" UNIT NAME USCG ISC MIAMI ADDRESS COAST GUARD PLACE, SOMEWHERE, FL 33333 NUMBER OF DAYS UNDER WAY 0		
STATUS OF FUNDS	DOLLARS	CENTS	REMARKS
THIS VOUCHER	35	50	COMPLETE ALL BLOCKS ABOVE \$35.50 GAIN REALIZED ON ANNUAL REVALUATION OF FOREIGN CURRENCY HOLDINGS. REQUEST REIMBURSEMENT OF \$35.50 BREAKDOWN OF CASH ON HAND: US CURRENCY ON HAND: \$171.64 (DOLLARS) YEN ON HAND: 10,000 X 10 = 100,000 5,000 X 1 = 5,000 1,000 X 3 = 3,000 500 X 3 = 1,500 100 X 10 = 1,000 50 X 4 = 200 10 X 20 = 200 1 X 100 = 100 111,000 @ 120/\$1.00 = \$792.86 (YEN IN \$\$) \$964.50 TOTAL \$ -1,000.00 LOSS: (\$35.50)
UNPAID REIMBURSEMENT VOUCHER DATED (IF MORE THAN ONE LIST UNDER REMARKS)			
UNSCHEDULED SUBVOUCHERS			
INTERIM RECEIPTS FOR CASH			
CASH ON HAND	964	50	
ADVANCE ON REIMBURSEMENT CHECKS ON HAND			
RECEIPTS FOR ADVANCES TO ALTERNATIVES			
RECEIPTS FOR ADVANCES TO SUB-CASHIERS			
OTHER (SPECIFY)			
TOTAL ACCOUNTABILITY	1,000	00	
AUTHORIZED ACCOUNTABILITY (OF-211)			
DISBURSEMENT BREAKDOWN	NUMBER		
TYPES OF DISBURSEMENTS			
PURCHASES			
TRAVEL ADVANCES			
PERSONAL CHECKS CASHED			
REGULAR PAYROLL			
EMERGENCY PAYROLL			
PCS ADVANCES			
TOTAL			
LOST/UNACCOUNTED FOR FUNDS THIS MONTH			
REIMBURSEMENTS THIS MONTH (USE JULIAN DATES)			
DATE REQUESTED			
DATE RECEIVED			
TOTAL			
(MAY BE CONTINUED ON A SEPARATE SHEET)			
ACCOUNTING DATA			
NUMBER OF REIMBURSEMENT CHECKS DESIRED <u>1</u> IN THE AMOUNTS OF <u>\$75.00</u> COMMENTS: CHECK REQUESTED \$100.00 LESS THAN VOUCHER TO ALLOW FOR THE OVERAGE OF \$100.00			
TYPED NAME, RANK OR GRADE, CASHIER	DATE	SIGNATURE	
E. J. HAWSER, CWO4, USCG	10/29/10		
TYPED NAME, RANK OR GRADE, ACO	DATE	SIGNATURE	
TYPED NAME, RANK OR GRADE, TITLE	DATE	SIGNATURE	
VERIFICATION OF ACCOUNTABILITY			
We, the undersigned, at _____, on _____, counted the cash and verified the assets on hand, assets in transit, and transfer of accountability by examination of documents and records, and found the accountability to be as reported above.			
TYPED NAME, RANK OR GRADE, AND TITLE	SIGNATURE		
TYPED NAME, RANK OR GRADE, AND TITLE	SIGNATURE		
TYPED NAME, RANK OR GRADE, AND TITLE	SIGNATURE		

PREVIOUS EDITIONS ARE OBSOLETE

Figure 4.18 Illustration of Liquidating Overage by Reducing Replenishment Request

U.S. DEPARTMENT OF HOMELAND SECURITY U.S. COAST GUARD CG-5394 (Rev 06-04)		CASHIER ACCOUNTABILITY REPORT		APPROVED RCN 7210-1 FOR PERIOD 10/1-10/29/10
CHECK APPROPRIATE BOX (X) <input type="checkbox"/> MONTHLY <input type="checkbox"/> VERIFICATION <input type="checkbox"/> TRANSFER <input checked="" type="checkbox"/> LIQUIDATION		UNIT OF FAC NUMBER 16-32056 UNIT NAME USCG ISC MIAMI ADDRESS COAST GUARD PLACE, SOMEWHERE, FL 33333 NUMBER OF DAYS UNDER WAY 0	CASHIER DESIGNATION Class "B"	
STATUS OF FUNDS		DOLLARS	CENTS	REMARKS
THIS VOUCHER		1,500.00		DISTRIBUTION: ORIGINAL: USCG FINANCE CENTER P.O. BOX 4119 CHESAPEAKE, VA 23327-4119 COPY: CASHIER'S FILES AN OVERAGE OF \$100.00 HAS BEEN REALIZED. PLEASE REDUCE MY REIMBURSEMENT CHECK BY \$100.00
UNPAID REIMBURSEMENT VOUCHER DATED (IF MORE THAN ONE LIST UNDER REMARKS)		800.00		
UNSCHEMULATED SUBVOUCHERS				
INTERIM RECEIPTS FOR CASH		500.00		
CASH ON HAND		5,150.00		
ADVANCE ON REIMBURSEMENT CHECKS ON HAND		1,000.00		
RECEIPTS FOR ADVANCES TO ALTERNATIVES		800.00		
RECEIPTS FOR ADVANCES TO SUB-CASHIERS		250.00		
OTHER (SPECIFY)				
TOTAL ACCOUNTABILITY		10,000.00		
AUTHORIZED ACCOUNTABILITY (OF-211)				
DISBURSEMENT BREAKDOWN				
TYPES OF DISBURSEMENTS	NUMBER			
PURCHASES	5	1,000.00		
TRAVEL ADVANCES	4	500.00		
PERSONAL CHECKS CASHED				
REGULAR PAYROLL				
EMERGENCY PAYROLL				
PCS ADVANCES				
TOTAL	9	1,500.00		
LOST/UNACCOUNTED FOR FUNDS THIS MONTH				
REIMBURSEMENTS THIS MONTH (USE JULIAN DATES)				
DATE REQUESTED	DATE RECEIVED			
8173	8195	400.00		
<i>(MAY BE CONTINUED ON A SEPARATE SHEET)</i> TOTAL		400.00		
ACCOUNTING DATA				
NUMBER OF REIMBURSEMENT CHECKS DESIRED <u>1</u> IN THE AMOUNTS OF <u>\$1,400.00</u> COMMENTS: CHECK REQUESTED \$100.00 LESS THAN VOUCHER TO ALLOW FOR THE OVERAGE OF \$100.00				
TYPED NAME, RANK OR GRADE, CASHIER		DATE	SIGNATURE	
B.J. HAWSER, CWO4, USCG		10/29/10		
TYPED NAME, RANK OR GRADE, ACO		DATE	SIGNATURE	
TYPED NAME, RANK OR GRADE, TITLE		DATE	SIGNATURE	
VERIFICATION OF ACCOUNTABILITY				
We, the undersigned, at _____, on _____, counted the cash and verified the assets on hand, assets in transit, and transfer of accountability by examination of documents and records, and found the accountability to be as reported above.				
TYPED NAME, RANK OR GRADE, AND TITLE			SIGNATURE	
TYPED NAME, RANK OR GRADE, AND TITLE			SIGNATURE	
TYPED NAME, RANK OR GRADE, AND TITLE			SIGNATURE	

PREVIOUS EDITIONS ARE OBSOLETE