

IMPREST FUND CASHIER ROLES and RESPONSIBILITY ACCEPTANCE

GENERAL ROLES

- Cashiers shall make cash disbursements based on authorized and approved documentation for official purposes.
- Cashiers shall perform a daily reconciliation of the imprest fund if there has been any account activity on that day. Any shortage or overage shall be immediately investigated and reported to the Executive Officer.
- Unless approved by the NOAA Finance Office, due to conflict of interest, cashiers are prohibited from:
 - Collecting other funds or commingling imprest funds with personal or other funds.
 - Pricing, billing, or maintaining accounts receivable, if the cashier is involved in the collection of funds.
 - Operating more than one imprest fund at a time.
 - Committing funds or approving the purchase of goods or services.
 - Determining, authorizing, or approving credits for return of or allowances for goods and services.
 - Maintaining or controlling inventories.
 - Authorizing, approving, or handling the receipt or shipment of goods and services.

GENERAL RESPONSIBILITIES

- The principal cashier is personally liable (legally responsible) to NOAA for the replacement of any shortages, losses, or misuses of funds entrusted by the NOAA Finance Office. The alternate cashier is primarily responsible to the principal cashier for advanced funds.
- If the propriety of a disbursement is doubted, the cashier may require a written acceptance of responsibility (a letter of recourse) from the official authorizing the disbursement or may request an advance written opinion from the certifying officer as to the legality of the disbursement.
- If a loss or impropriety is determined to be the fault of the cashier after an investigation is completed, a collection action will be pursued by the NOAA Finance Office either as a salary offset to the cashier or as a charge to the appropriation code of the imprest fund if the deficiency is approved for relief by NOAA.
- An alternate cashier is usually only authorized to operate in the absence of the principal cashier. When the volume of work makes it necessary for both the principal cashier and the alternate cashier to disburse cash, an advance may be given to the alternate as a temporary arrangement.
 - The alternate cashier must operate from his/her own separate fund advanced by the principal cashier on an interim receipt and from his/her own cash box.
 - The alternate cashier shall sign a Receipt for Cash, Standard Form 1165, for the amount of the advance from the principal cashier. The receipt shall be retained to account for the full amount of the fund.
 - The alternate cashier's advance will be increased on a receipt basis to the amount needed to carry on normal disbursing activities in the absence of the principal cashier. Upon the principal cashier's return to work, the alternate's receipt advance should be reduced to the previously established level.
 - The alternate cashier shall return all paid vouchers to the principal cashier upon his/her return to the ship.

SPECIAL ROLES

- If the imprest fund becomes depleted while the ship is at sea, the cashier shall electronically submit the imprest fund reimbursement voucher and supporting documentation to the MOC Resource Management Branch (RMB). After arriving in port, the original reimbursement voucher and supporting documentation shall be submitted to RMB with a written statement signed and dated by the principal cashier in order to avoid duplication of payment.

By signing below, I acknowledge that I have read and understand the above Roles and Responsibilities, and that I will comply with all Department of Commerce, NOAA, and OMAO policies regarding the operation of an imprest fund.

CASHIER NAME	CASHIER SIGNATURE	DATE
COMMANDING OFFICER NAME	COMMANDING OFFICER SIGNATURE	DATE
CHIEF, RESOURCE MANAGEMENT BRANCH NAME	CHIEF, RESOURCE MANAGEMENT BRANCH SIGNATURE	DATE