



OCT 20 2009

MEMORANDUM TO: Lois Coleman
Acting Chief, Field Financial and Client Services Division

FROM: Jon P Alexander,  10/20/09
Director, Finance Office/Comptroller

SUBJECT: FY09 Imprest Funds Review
Policy Memorandum 10-01

Background: In Fiscal Year 2009, the Financial Policy and Compliance Division (FPCD) conducted a review of NOAA's Imprest Funds. The results of the review indicated that mathematically incorrect reimbursement vouchers were being submitted to the servicing Field Finance Branches for reimbursement and the servicing Field Finance Branches were reimbursing these vouchers.

Purpose: The purpose of this policy memorandum is to reiterate the policy and procedures regarding imprest fund replenishment responsibilities and to expand on the OF 1129, Reimbursement Voucher review.

Policy: The Department of Commerce (DOC), Cash Management Policy and Procedures Handbook (CMPPH), Chapter 6 requires imprest funds to be replenished by processing an OF 1129, Reimbursement Voucher, supported by the paid sub-vouchers held by the cashier. The cashier will submit reimbursement vouchers to the servicing payment center for review and payment.

The DOC CMPPH, Chapter 6 requires that the servicing payment centers review reimbursement vouchers and then pay. Based on the results of the FPCD Imprest Funds Review, the servicing payment center review of reimbursement voucher needs to be expanded. The imprest fund servicing Field Finance Branch review process must encompass the recalculation of each sub-voucher submitted with the OF 1129 and the tracing of each sub-voucher to the receipts and to the OF 1129 to ensure funds are intact; no transposed numbers and incorrect calculations prior to reimbursement, which may lead to an erroneous payment.

If you have any questions concerning this memorandum, please contact Sandra Smoak on (301)-444-2123 or by e-mail at Sandra.A.Smoak@noaa.gov.

