



UNITED STATES DEPARTMENT OF COMMERCE  
National Oceanic and Atmospheric Administration  
Office of the Chief Financial Officer  
Finance Office

April 2, 2015

MEMORANDUM TO: Operation Branches, Accounting Operations Division

FROM: Kim Darling *Kim Darling*  
Director, Finance Office/Comptroller

SUBJECT: Electronic Submission of Ship Imprest Fund  
Reimbursement Vouchers  
Policy Memorandum 15-02

**Background:** In support of its mission, NOAA operates a fleet of research and survey ships. Each of these ships maintains an imprest fund for making necessary cash disbursements. Cash disbursements are required for the payment of commuted subsistence for wage marine employees in accordance with union agreements and for the purchase of food, supplies, services, and other items where vendors require payment in cash.

Existing NOAA Finance policy requires the submission of original imprest fund reimbursement vouchers and supporting documentation for the replenishment of an imprest fund. Since original documentation is only available related to NOAA ship imprest funds when a ship is in port, there have been increasing instances where a ship's imprest fund has become depleted (or nearly so) while at sea. Permitting the submission of electronic copies of ship imprest fund reimbursement vouchers and supporting documentation would allow sufficient time for the processing and payment of the reimbursement voucher and ensure prompt replenishment of the imprest fund.

**Purpose:** The purpose of this policy memorandum is to establish policy concerning the submission and processing of electronic copies of NOAA ship imprest fund reimbursement vouchers and supporting documentation.

**Policy:** The imprest fund authorizing official may authorize the submission of an electronic copy of an imprest fund reimbursement voucher and supporting documentation. The appropriate ship imprest fund personnel should electronically submit (either by fax or as a scanned attachment to an e-mail) the imprest fund reimbursement voucher and supporting documentation to the NOAA Office of Marine and Aviation Operations (OMAO).

After appropriate verification of authenticity and any additional required internal OMAO review and approval processing, OMAO should submit the electronic copy of the reimbursement voucher and supporting documentation to the NOAA Finance Office for review and payment processing. The Finance Office will process the electronic reimbursement voucher in accordance with established procedures.

The original reimbursement voucher and supporting documentation should be maintained on the ship for a minimum of two years so that it will be available for audit by the NOAA Finance Office. The NOAA Finance Office auditors will compare, for agreement, the original documents to the previously-submitted non-original (electronic) documents. Any discrepancies must be explained and resolved. After the two-year period the original reimbursement voucher and documentation can be relocated to an OMAO facility and kept according to record retention requirements.

cc: Jennifer Werner, OMAO CFO  
OMA O Operations Centers  
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