



United States Department of the Interior

OFFICE OF THE SECRETARY

Washington, DC 20240

JUL 01 2014

FINANCIAL MANAGEMENT MEMORANDUM 2014-020 (Vol. II.E)

To: Bureau Chief Financial Officers

From: Douglas A. Glenn 
Deputy Chief Financial Officer and Director
Office of Financial Management

Subject: Annual Imprest Fund Reporting

The Debt Collection Improvement Act of 1996 required agencies to convert from paper-based payment methods to electronic funds transfer methods by January 1, 1999, unless certain waiver conditions were satisfied. While most Bureaus have eliminated their imprest funds, a few Bureaus continue to have imprest funds in operation, as of the last reporting period.

Accountable officers are required to ensure that imprest funds commensurate with actual needs and meet the requirements specified in the U.S. Treasury's Manual of Procedures and Instructions for Cashiers (www.fms.treas.gov/imprest) at least every six months. Furthermore, the Department of the Interior Cash Management Handbook, Chapter 7, *Cash Held Outside Treasury*, Subchapter 7.3 requires that any Bureau/Office that currently has an imprest fund must:

- Certify in writing that the imprest fund meets one of the waivers specified in the attached Imprest Fund Policy Directive, and maintain this certification in the Bureau/Office's records for inspection and audit.
- Perform administrative reviews and certify to the Office of Financial Management (PFM) that the reviews have been conducted.

Bureaus/Offices that currently have an imprest fund must submit the required certification and an updated imprest fund inventory to the PFM by Friday, **July 18, 2014**. For your convenience, attached is the format necessary for the inventory and a description of acceptable waiver conditions.

Should you have any questions or require additional information regarding this request, please contact Michael Anthony, Staff Accountant in PFM, at (202) 208-6824 or via e-mail at Michael_Anthony@ios.doi.gov.

Attachments

cc: Finance Officers Partnership

Cancelled FMM:

No. 2013-025 (Vol. II.E.), June 26, 2013