

**DOCUMENT NAME: Cash Purchases****DOCUMENT TYPE: 20**

1. **Description:** Document type 20 is used for small purchases from the Imprest Funds. For cutters deployed OCONUS a wavier has been approved by DOT (Office of Financial Management) for use of Imprest Funds up to the simplified acquisition threshold for the purchase of fuel, subsistence items, and port services. This authority is to be used where no other procurement instrument will be accepted by vendors. This authority does not apply to travel over \$500.00 which shall be approved by FINCEN (CL).
2. **Primary Forms:** SF-44, Purchase Order-Invoice-Voucher  
SF-1165, Receipt for Cash-Subvoucher
3. **Related Forms:** CG-5394, Cashiers Accountability Report  
DOT F-4200.1, Procurement Request
4. **Document Number:** Standard Number - unit assigned.

SAMPLE: 2004904FAB001

<u>Document Type</u>	<u>FY Funded</u>	<u>Procurement Site Code</u>	<u>FY Contract Originated</u>	<u>Region</u>	<u>Program Element</u>	<u>Document Sequence</u>	<u>Suffix</u>
20	04	90	4	F	AB	001	

**Note:** Position 7 of the standard 13 position document number for this document type must always match position 4 (FY).

5. **Accounting Line:** Multiple lines of accounting require a document number suffix for each line of accounting. If this is done, the suffix for each document number will start with 000.

SAMPLE: 2/F/401/136/30/0/AB/12345/2674

6. **FINCEN Critical Processing Requirements:** Cashier's must ensure the following information is included on every subvoucher SF-1165 and SF-44:
  - a. Date of purchase.
  - b. Item description and cost.
  - c. Vendor name and address.
  - d. Brief reason for purchase in the PURPOSE block.
  - e. Approval signature for the purchase.
  - f. Vendor's signature to indicate receipt of payment.
  - g. Employee/member signature for receipt of item(s).
  - h. Standard document number and accounting data.

- 6. i. All subvouchers, regardless of dollar amount, must be supported with an original sales slip, cash register tickets, receipt or invoice. When originals are not available, a statement by the vendor explaining why an original is not being furnished shall be provided.
- 7. **Other Information:** A disbursement over \$500.00 for travel is viewed as an emergency. Prior to disbursement, approval is required from FINCEN (CL).

**8. FPD Information:**

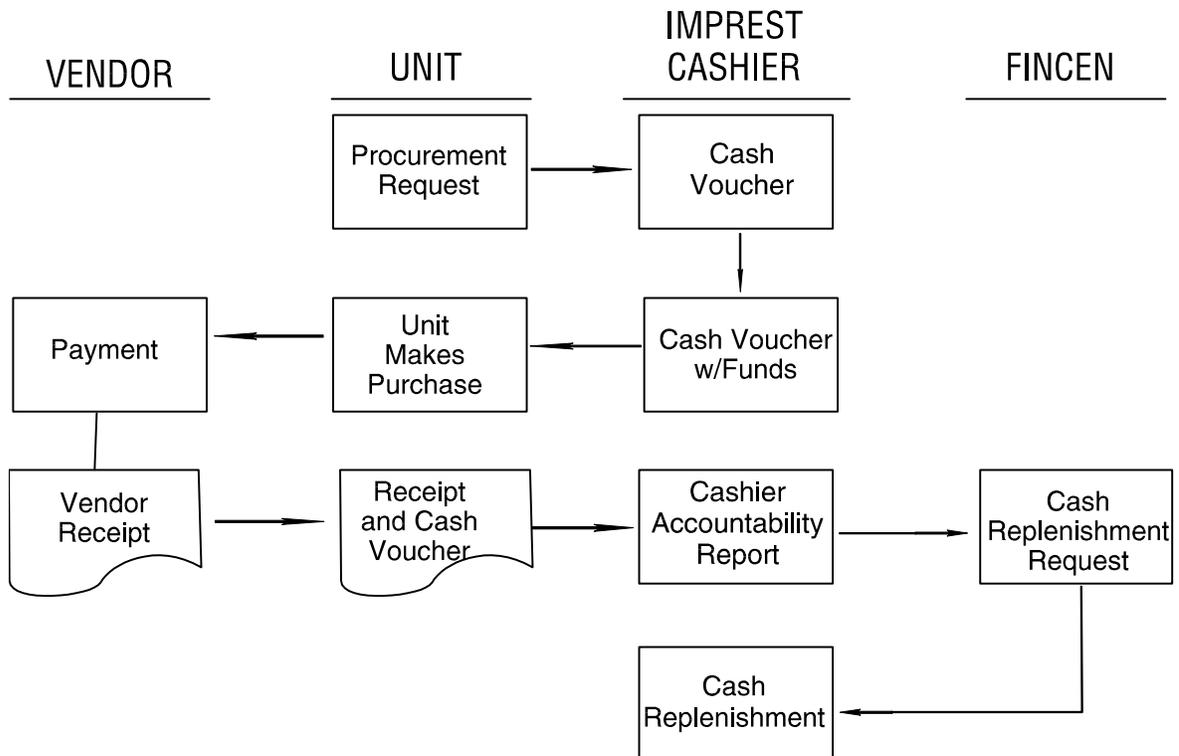
a. Standard generic input through the Miscellaneous Icon, in the Simplified Acquisitions Applet.

b. Obligation will transmit electronically via FPD, if desired.

Note: Cashiers have been asked to process replenishments on a weekly basis. If this is done, it is requested that document type 20 transactions not be transmitted electronically since distributions have normally already been made causing transmissions to result in accounting errors.

c. A copy of this document is NOT required to be mailed to the FINCEN if the obligation is transmitted via FPD.

**9. Document Flow:**



**Figure: 12D-3 Receipt for Cash-Subvoucher**

9. a. Figure 12D-3 describes the procedures for processing the Cash Purchases.
- b. The unit prepares the DOT F-4200.1 in accordance with local operating instructions for the purchase required. The original and one copy of the procurement request are sent to the procurement official and a copy is retained in the unit files.
- c. The unit prepares the Receipt for Cash-Subvoucher (SF-1165) with the required authorizing procurement official's signature in the Purpose Block. (When using a SF-44 to make a cash purchase, see instructions on copy 2 of the SF-44). The Purpose Block must include a brief statement as to the use of the items being purchased. The procurement officer verifies that the purchase is in accordance with the procurement regulations, and was approved by the Fund Manager or Program Element Manager. The procurement officer then forwards the SF-1165 to the imprest cashier. The cashier must verify the procurement officer's signature and obtain the signature of the individual receiving the cash before disbursing funds. The individual receiving the cash must sign the Interim Receipt before receiving the cash. The signed Interim Receipt will be retained by the cashier. The SF-1165 must contain the document number and the chargeable line of accounting.
- d. The unit makes the purchase for cash and receives an original receipt or a copy marked original along with the required statement for not submitting the original. The original receipt is required regardless of the dollar amount. The vendor's signature for the purchase should be obtained in the required block of the SF-1165 or SF-44.
- e. Upon completing the purchase, the employee shall return any unused cash, purchase receipt and SF-1165 or SF-44 to the cashier, who shall void the Interim Receipt for Cash and return it to the purchaser.
- f. The imprest cashier will stamp all documents "paid" and all forms are checked to ensure they contain the correct accounting data, the required signatures and the original receipts. The imprest cashier prepares a Cashiers Accountability Report (CG-5394) for replenishment of the imprest fund and forwards the original and one copy along with supporting documents to the FINCEN. The CG-5394 must include the following:
  - (1) Report period - beginning and ending date.
  - (2) Unit OPFAC number.
  - (3) Unit name, address and telephone number.
  - (4) Status of funds information.
  - (5) Disbursement breakdown.
  - (6) Number of replenishment checks and the amounts of each requested.
  - (7) Typed name of cashier, date and signature.

9. g. Replenishment is received by the cashier.

10. **Sample Forms:** See Figure 12D-4.

11. **PES Report Sample:**

DOCUMENT ID	TRANS CODE	BATCH NUMBER	COST CENTER	OBJ CLASS	COMMIT	UNDELIVERED ORDERS	ACCRUED EXPEND	EXPEND
2004904FAB001000	128F	04020FH0D	12345	2674	0.00	0.00	0.00	20.00

12. **References:**

- a. COMDTINST M4200.13F, Simplified Acquisition Procedures Handbook.
- b. COMDTINST M7210.1B, Certifying and Disbursing Manual.
- c. DOT 2770.7A, Imprest Fund Manual.
- d. Treasury Manual of Procedures and Instructions for Cashiers.
- e. ALCOAST 041/99, Imprest Fund Wavier for Cutters Deployed  
OCONUS

Standard Form 1165 Revised (6-83) Department of the Treasury I TFRM 4-4000 1165-106	<b>RECEIPT FOR CASH - SUBVOUCHER</b> (To be used when invoice is not available)	SUBVOUCHER NO. <u>Unit Asgn.</u>  DATE <u>01 APR 04</u>
Received in cash from <u>USCG Finance Center</u> <u>Twenty Dollars</u> and $\frac{\text{No}}{100}$ (\$ <u>20.00</u> ) for the following:		
QUANTITY	ARTICLES OR SERVICES	AMOUNT
10 EA	IBM SELECTRIC RIBBONS, D697	\$20.00
Vendor <u>IBM DIRECT</u> Address <u>222 IBM'S WAY</u> <u>PORTSMOUTH, VA 23705</u>		
By _____ <small>(Signature of Vendor/Agent)</small>		(SIGNATURE REQUIRED)
Title _____ <small>(DO NOT SIGN IN DUPLICATE)</small>		
PURPOSE (Project, etc.) Ribbons for Admin typewriter Signature required by Procurement Official		APPROPRIATION AND ACCOUNTING CLASSIFICATION 2/F/401/132/30/0/AB/12345/2674 DOC ID 2004904FAB001

**INTERIM RECEIPT FOR CASH**

DATE 01 APR 04

Received of Imprest Fund Cashier  
 \$ 20.00 for which I hold myself  
 accountable to the United States.

(SIGNATURE REQUIRED)

\_\_\_\_\_  
(Signature)

NOTE TO SIGNER

Be sure this receipt is marked "VOID" and  
 returned to you when the transaction is completed or  
 the funds returned to the Cashier.

**Figure 12D-4 SF-1165, Receipt for Cash-Subvoucher**