



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

9.11.1

NOVEMBER 19, 2025

EFFECTIVE DATE

(11-19-2025)

PURPOSE

- (1) This transmits revised IRM 9.11.1, Fiscal and Budgetary Matters.

MATERIAL CHANGES

- (1) Updated internal controls.
- (2) Updated all IRMs, forms, and websites to quick links throughout the IRM.
- (3) Updated "SAC" to "Director/Assistant Director, SIT" throughout the IRM.
- (4) Updated "special agent (SA)" to "Storefront Cover Agent (SFCA)" throughout the IRM.
- (5) Updated "directly" and "manually" to "electronically" throughout the IRM.
- (6) Subsection 9.11.1.2.1.1 updated to current procedures.
- (7) Subsection 9.11.1.2.1.2 updated to current procedures.
- (8) Subsection 9.11.1.2.1.3(1) added "for the current budget year" and made paragraphs into alphabetical list.
- (9) Subsection 9.11.1.4(2) updated to current procedures.
- (10) Subsection 9.11.1.4.1 added (e), Confidential Expenditures for Surveillance Van (PCC 9102-9VEHI).
- (11) Subsection 9.11.1.4.1.3(c) updated to "Miscellaneous bank fees incurred by the imprest fund cashier."
- (12) Subsection 9.11.1.4.2.1(e) added (Location is the imprest fund cashier's POD).
- (13) Subsection 9.11.1.4.2.2(1) updated first sentence to start with "SIT has established a national."
- (14) Subsection 9.11.1.4.2.2(2) updated to "All requests for cover documentation expenditures must be approved by the required approval officials. See IRM 9.11.1.4.3(1)."
- (15) Subsection 9.11.1.4.3(1) added "undercover operations."
- (16) Subsection 9.11.1.4.4.3(f) added "CFO BFC Invoice Link, with a CC to the accounting technician who processes the imprest fund reports."
- (17) Subsection 9.11.1.4.4.3(k) removed last three bullets.
- (18) Removed subsection 9.11.1.4.4.3(l).
- (19) Subsection 9.11.1.4.5.1(1) updated to "On an annual basis, SIT management will determine the size of the fund for all PCC's and will secure appropriate approvals per IRM 9.11.1.4.3(1)."
- (20) Subsection 9.11.1.4.5.2(4) removed "Assistant Special Agent in Charge (ASAC); SAC; or Director, Field Operations; or" and "SAC or Director, Field Operations; or."
- (21) Subsection 9.11.1.4.5.2(7) removed "in their post of duty (POD) or geographical areas outside the location of the imprest fund."

- (22) Subsection 9.11.1.4.5.2(8) removed “in duplicate” and “the duplicate.”
- (23) Subsection 9.11.1.4.5.3(2) removed “the field office SSA” and added “to their assigned SFCA.”
- (24) Subsection 9.11.1.4.5.3(4) added “received from the field office agent” to the end of the second sentence for clarification.
- (25) Subsection 9.11.1.4.5.3(7) removed “photocopy.”
- (26) Subsection 9.11.1.4.5.4 added “If Form 8354, Request for Undercover Operation, is used, a closing report needs to be submitted to close the authorization” to the end of the paragraph.
- (27) Removed subsection 9.11.1.4.5.5.1(12).
- (28) Subsection 9.11.1.5.2(4) updated to state, “The memorandum to request additional allowances under the Basic Plus Relocation Allowance Package are forwarded through the employee’s SAC; Resident Agent in Charge (RAC); or Office Director to the Director, Field Operations; Director, Headquarter Operations; and CI Deputy Chief. BFC is notified of the approval and the relocation package is updated accordingly with the additional allowances.”
- (29) Exhibit 9.11.1-2(1)(A) updated dollar amounts and added “Amounts up to \$50,000” approved by “Senior Executive” and removed the last paragraph.
- (30) Removed Exhibit 9.11.1-2(1)(B).
- (31) Exhibit 9.11.1-2(II)(C) removed “using the check stubs or other forms provided in the checkbook.”
- (32) Exhibit 9.11.1-2(III)(A) added “and Request for Undercover Operation (Form 8354).”
- (33) Exhibit 9.11.1-2(III)(H) removed “stamping the work ‘Paid’” and “and entering the date of payment to prevent reuse.”
- (34) Exhibit 9.11.1-2(IV)(C) removed “original” and “their respective SIT analyst” and added “the finance budget analyst who handles the imprest fund program.”
- (35) Exhibit 9.11.1-2(IV)(E) removed “official responsible for the office in which the imprest fund is located.”
- (36) Exhibit 9.11.1-2(IV)(G) removed “independent and responsible employees” and added “SB/SE employees who will conduct the audits of the CI Imprest Fund.”
- (37) Exhibit 9.11.1-2(IV)(G)(1) removed “verifying” and added “SB/SE.”
- (38) Exhibit 9.11.1-2(IV)(G)(4) added “SB/SE.”
- (39) Removed Exhibit 9.11.1-2(V)(B).
- (40) Removed Exhibit 9.11.1-2(V)(E).
- (41) Removed Exhibit 9.11.1-2(V)(L).
- (42) Exhibit 9.11.1-2(V)(N)(3) removed “Official responsible for the office in which the imprest fund is located” and added “Assistant Director, SIT.”
- (43) Exhibit 9.11.1-2(V)(N)(4) removed “Director, Beckley Finance Center” and added “Director, SIT”.
- (44) Exhibit 9.11.1-2(VI)(B)(3) removed “submitted unless subvouchers have been accumulated for more than one month in order that reimbursement will be at least \$25.”

- (45) Removed Exhibit 9.11.1-2(VI)(B)(4).
- (46) Removed Exhibit 9.11.1-2(VI)(D).
- (47) Removed Exhibit 9.11.1-2(VI)(E).
- (48) Editorial changes made throughout the IRM for clarity.

EFFECT ON OTHER DOCUMENTS

This IRM supersedes IRM 9.11.1 dated January 14, 2025.

AUDIENCE

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9.11.1

Fiscal and Budgetary Matters

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9.11.1.1
(11-19-2025)
**Program Scope and
Objectives**

- (1) This section provides guidance on the fiscal and budget matters for Criminal Investigation. The following will be discussed in this section:
 - Central Financial Plan,
 - Incidental Investigative Expenditures,
 - Confidential Investigative Expenditures (Pre-authorized),
 - Relocation Program for Criminal Investigation employees,
 - Relocation Bonuses.
- (2) Audience: All Criminal Investigation employees.
- (3) Policy Owner: Executive Director, Global Operations Policy & Support.
- (4) Program Owner: Director, Special Investigative Techniques within Global Operations Policy & Support.
- (5) Primary Stakeholders: Criminal Investigation-Finance.
- (6) Contact Information: To make changes to this IRM email **CI-HQ-IRM*.

9.11.1.1.1
(01-14-2025)
Background

- (1) Criminal Investigation-Finance and Special Investigative Techniques collaborate to; implement various service-wide programs and processes, provide financial support and oversight, and support Criminal Investigation's mission. Special Investigative Techniques oversees the authorization and conduct of undercover operations, witness protection, electronic surveillance, and use of informants. Criminal Investigation-Finance utilizes financial management laws, regulations, the IRM, and local and IRS/Treasury policies to execute Criminal Investigation's financial plan.

9.11.1.1.2
(11-19-2025)
Authority

- (1) Authorities used for subsections in this IRM include:
 - a. *Government Accountability Office's (GAO) Principles of Federal Appropriations Law,*
 - b. *Chief Financial Officers Act of 1990, Pub. L. No. 101-576, 104 Stat. 2838,*
 - c. *Office of Management and Budget (OMB) Circular A-11, Preparation, Submission and Execution of the Budget,*
 - d. *IRM 1.33.4, Strategic Planning, Budgeting and Performance Management Process, Financial Operating Guidelines.*

9.11.1.1.3
(11-19-2025)
**Roles and
Responsibilities**

- (1) The Director, Special Investigative Techniques is responsible for developing, maintaining, and overseeing this IRM and ensuring compliance with current policies and procedures.

9.11.1.1.4
(11-19-2025)
**Program Management
and Review**

- (1) The Director, Special Investigative Techniques will:
 - a. Review this IRM annually for procedural, operational, and editorial changes.
 - b. Ensure internal control content is complete, accurate, and reviewed annually.
 - c. Update this IRM when content is no longer accurate.
 - d. Incorporate interim guidance into the next revision of the IRM section prior to the expiration date.

9.11.1.1.5
(11-19-2025)

Program Controls

- (1) The Director, Special Investigative Techniques will review and oversee their program and ensure employee compliance with all applicable elements of this IRM.

9.11.1.1.6
(11-19-2025)

Acronyms

- (1) Listed are acronyms used throughout this IRM:

Acronym	Definition
BFC	Beckley Finance Center
CFO	Chief Financial Officer
CI	Criminal Investigation
DO	Delegation Order
HQ	Headquarters
ICE	Informant Claims Examiner
PCC	Product Category Code
SA	Special Agent
SAC	Special Agent in Charge
SFCA	Storefront Cover Agent
SIT	Special Investigative Techniques
SSA	Supervisory Special Agent
TFIA	Tax Fraud Investigative Aide
UPM	Undercover Program Manager

9.11.1.1.7
(11-19-2025)

Related Resources

- (1) *IRM 1.2.2.10.10*, Delegation order (DO) 9-10 (Rev. 1), Authorization to Approve Confidential Expenditures.
- (2) *IRM 1.32.12*, IRS Relocation Travel Guide.
- (3) *IRM 1.32.13*, Relocation Services Program.
- (4) *IRM 1.33.4*, Strategic Planning, Budgeting and Performance Management Process, Financial Operating Guidelines.
- (5) *IRM 1.35.18*, Imprest Funds.
- (6) *IRM 6.575.1*, IRS Recruitment, Relocation, Retention, and Extended Assignment Incentives,
- (7) *IRM 9.4.2*, Sources of Information,
- (8) *IRM 9.4.8*, Undercover Operations,
- (9) *IRM 9.5.2*, Grand Jury Investigations,
- (10) *Law Enforcement Manual (LEM) 9.14.3*, Undercover Operations.

- 9.11.1.2
(10-13-2023)
Central Financial Plan
- (1) Criminal Investigation (CI) operates under a centralized financial plan managed by CI. The Chief, CI, is responsible for the financial plan, the Director, CI-Finance manages the plan.
 - (2) CI is allocated a portion of the IRS total budget. CI also receives reimbursement from; the Department of the Treasury, state department and other government agencies.
 - (3) CI-Finance distributes budget allocations throughout the organization for all headquarters (HQ) and field office operations.
 - (4) All offices and leadership are responsible for effectively using budget allocations in accordance with all relevant guidelines.
- 9.11.1.2.1
(11-19-2025)
Director, Finance
- (1) The Director, CI-Finance is responsible for:
 - a. Distributing available resources to all headquarters and field office operations,
 - b. Ensuring resources are effectively expended to accomplish CI program goals in accordance with Chief Financial Officer (CFO) guidelines.
- 9.11.1.2.1.1
(11-19-2025)
Budget Formulation
- (1) CI senior executives, HQ, program area directors along with CI-Finance leadership collaborate during CI's Budget Formulation process by developing budget investments three years in advance (current year (CY) + two years). The investments, if approved, are to be included in the IRS budget requests sent to the IRS-CFO, Department of the Treasury, Office of Management and Budget (OMB), and Congress for that formulation year.
- 9.11.1.2.1.2
(11-19-2025)
Financial Plan Development
- (1) Each year, CI-Finance requests financial plan requirements/projections from the various HQ entities and field offices for the upcoming fiscal year. These requirements are compared to the budget availability received from the IRS-CFO. Funds are then allocated to each HQ entity field office based on historical expenditures, projections, relative need, CI priorities for the planning budget year, and based upon current budget conditions.
- 9.11.1.2.1.3
(11-19-2025)
Financial Plan Execution
- (1) The CI-Finance staff manages all labor and nonlabor resources, appropriated and reimbursable, including asset forfeiture funding for the current budget year. CI-Finance adheres to the CFO's policies and procedures outlined in *IRM 1.33.4, Strategic Planning, Budgeting and Performance Management Process, Financial Operating Guidelines*, and completes all required CFO deliverables (e.g. Aging Unliquidated Commitment/Aging Unliquidated Obligation (AUC/AUO), labor projections, mid-year review, spend plans, key program reporting, etc.).

Asset Forfeiture Funding Allocations

Some funds are provided directly to individual offices. These include:	<ul style="list-style-type: none"> • Travel, • Various expenses to perform day-to-day operations.
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Some funds are provided to individual offices to reimburse expenses that relate to specific projects. These include:	<ul style="list-style-type: none"> • High Intensive Drug Traffic Area (HIDTA), • Treasury Asset Forfeiture Fund (TEOAF).
Some funds are controlled centrally and paid at the HQ level. These include:	<ul style="list-style-type: none"> • Cash awards, • Overtime, • Purchase of automobiles and vans, • Investigative equipment, • Relocation, • Confidential expenditures for under-cover operations, • All labor related expenses including salaries/benefits, Full Time Equivalent (FTE), etc., • Information technology (IT)/Automatic data processing (ADP) components.

9.11.1.2.1.4
(10-13-2023)
**Staffing Levels -
Authorized Staffing
Pattern**

- (1) The Director, Strategy in coordination with Director, CI-Finance and Director, Human Resources manages staffing based on the hiring plan staffing ceiling that is assigned by Human Capital Transformation (HCT) in coordination with Human Capital Office (HCO) Workforce Planning and the CFO.
- (2) The exception hiring process is discontinued. In situations where onboarding patterns will cause CI to exceed its staffing ceiling at fiscal year-end, CI will coordinate with HCT to determine hiring capacity availability and sequencing before the hiring action is submitted to talent acquisition or new hires are selected.

9.11.1.2.2
(04-22-2021)
**Criminal Investigation
Field Office
Responsibilities**

- (1) CI field offices are responsible for delivering CI program goals in accordance with all relevant guidelines and within allocated resources.

9.11.1.3
(11-19-2025)
**Incidental Investigative
Expenditures**

- (1) Incidental expenditures are minor expenses of a special agent (SA). They are unexpected and generally do not recur in an investigation. Incidental expenditures are generally made without prior approval of a management official. Incidental expenditures are independent of *IRM 1.2.2.10.10*, Delegation order (DO) 9-10 (Rev. 1), Authorization to Approve Confidential Expenditures.
- (2) Incidental expenditures are expenditures which fall into Product Category Code (PCC) 252E.
- (3) Incidental expenditures may not:
 - a. Total more than \$75 on each occasion without SAC approval, may be authorized to \$125,
 - b. Exceed \$125 in a calendar month without prior SAC approval,
 - c. Total more than \$500 in any calendar month for one special agent.

- (4) If a SA is in travel status and incurs incidental expenditures for daily subsistence (surveillance activities, meeting with informants, etc.), that result in the purchase of the SA's meal by the government, they should claim reimbursement as an incidental expenditure and reduce their per diem.
- (5) A SA should use discretion in incurring incidental expenditures. Incidental expenditures will not be used instead of pre-authorized confidential expenditures, especially as it relates to payments to informants for information and other defined categories that require various levels of approval. For example, if a SA meets an informant once a week about a narcotics project and incurs costs, this would not be considered incidental expenditures.

9.11.1.3.1
(04-22-2021)
Defining Incidental Expenditures

- (1) Incidental expenditures are defined as follows:
 - a. Purchase of a cup of coffee, a sandwich, a drink, a meal, or other similar minor purchases for an informant when it is necessary for a special agent to meet the informant at an inconspicuous place in order to ensure security or to protect the identity of the informant. A special agent should also seek reimbursement for himself/herself, as well as for the informant.
 - b. Cost of copies of third-party records, such as county real estate records, whose purpose is determining and establishing tax liabilities or for investigation and enforcement activities. These would not include documents or research costs that are reimbursable under summons provisions. The TFIA's may be reimbursed for this type of expenditure, but they are limited to this category of expenses.
 - c. Cost of minor expenses related to surveillance activities, such as a drink or a meal to maintain one's cover.
 - d. Other miscellaneous expenses to secure evidence that are not of a recurring nature. The term **evidence** is not restricted to that used or admissible in a court case. For example, a special agent may incur miscellaneous expenses related to the execution of a search warrant or purchase material at a tax shelter seminar.

9.11.1.3.2
(04-22-2021)
Accounting for Incidental Expenditures

- (1) A SA is required to account for incidental expenditures and obtain reimbursement as follows:
 - a. If prior written approval is not possible, a special agent must notify their SSA in writing (routing slip or memo) and record in their diary on the date a brief description of the expense, amount expended, place, and persons present, including the assigned informant number or code name, if applicable. These memorandums will be maintained at the direction of the SAC. Whenever possible, receipts should be obtained for items costing \$75 or more. If not possible, an explanation of why a receipt was not obtained should be in the diary. The SSA is expected to follow up and review a special agent's diary for the proper documentation.
 - b. When a special agent determines that they will have incidental expenditures of more than \$125 in a calendar month, or will have an incidental expense greater than \$75 on a single occasion (example: drilling a safe deposit box during a search warrant execution may exceed \$75), they will prepare a memorandum to the SAC, stating expenditures spent to date, amount of possible additional expenses, reasons for the additional expenditures, and a request for authorization to spend funds at the approval level. The SAC may authorize incidental expenditures totaling no more than \$125 per occasion with a maximum of \$500 in any

calendar month for each special agent. The SAC should maintain a photocopy of the approved authorizations exceeding \$125 in a given month or greater than \$75 in a single incident.

- c. A special agent should claim reimbursement of incidental expenditures on their travel voucher by showing the date of expenditure, amount, and the following explanation: "Incidental Expenditures". A special agent should not give any additional description or explanation of the incidental expenditure on the travel voucher, nor should related receipts or memoranda be attached.

9.11.1.4
(11-19-2025)
**Confidential
Investigative
Expenditures
(Pre-Authorized)**

- (1) Confidential expenditures allow SAs to purchase or acquire information and services that are necessary to complete an investigation. For example, SAs may:

- a. Pay cash to informants to gather information and evidence about the violation of federal statutes,
- b. Pay for meals and entertainment of an informant,
- c. Make cash payments when it is not possible for an informant to file a claim for payment,
- d. Use cash when it is necessary to protect or conceal the identity of the special agent or informant,
- e. Pay cash when immediate action is required to gather information and records.

Note: In all situations, the agent must use good judgment and ensure that effective investigation development is served by the use of these funds. This includes reviewing information before payment is made. Expenditures must be approved by the correct official and follow the dollar limits set by the Commissioner.

- (2) SA claims for reimbursement for authorized confidential expenditures noted above are made through submission of *Form 10411*, Reimbursement Claim for Confidential Expenditures on Official Business.

Note: In situations where an expenditure is not confidential and normal procurement procedures cannot be used, a disbursement may be made from the investigative imprest fund. Normal procurement procedures include the use of the travel voucher, Citibank card, requisitions, and small purchase imprest funds. The Assistant Director, CI-Finance has authorizing officials on staff who are authorized by procurement to approve non-confidential purchases from the investigative imprest fund. These individuals must be contacted before any procurement may be authorized and they will provide record-keeping instructions. An authorization for confidential expenditures should not be used for this type of expenditure.

9.11.1.4.1
(01-14-2025)
**Pre-authorized
Confidential
Expenditures**

- (1) Pre-authorized confidential expenditures fall into one of the following categories and PCCs:
 - a. Confidential Expenditures for Informants (PCC 9101),
 - b. Confidential Expenditures for Undercover Operations (PCC 9102-9UNDE),
 - c. Confidential Expenditures for Cover Agent Identity (PCC 9102-9COVE),
 - d. Confidential Expenditures for Store Fronts (PCC 9102-9STOR),
 - e. "Other" Confidential Expenditures (PCC 9103),

- f. Confidential Expenditures for Protection and Maintenance of Witnesses and Informants (PCC 9104).

9.11.1.4.1.1
(01-14-2025)
**Confidential
Expenditures for
Informants (PCC 9101)**

- (1) *Confidential Expenditures for Informants* (PCC 9101) - Represents the cost of payments to informants for:
 - a. Information,
 - b. Assisting in an investigation which could save time and reduce costs,
 - c. Services such as locating witnesses and assets which will result in obtaining essential information, testimony, or evidence relating to an investigation,
 - d. Payments for assisting in apprehending fugitives.
- (2) Costs incurred because of payments on behalf of an informant are also confidential expenditures. This includes payments on behalf of an informant, instead of a direct payment, such as purchasing an airline ticket for an informant or similar expenditures and payments made to reimburse expenses of the informant for gathering information for the IRS.
- (3) This terminology is not intended to include such minor "courtesy" expenses that an investigator may pay when meeting an informant, payments to or for an informant in connection with an approved undercover operation, or expenses for protecting an informant whose identity has been compromised, see subsection 9.11.1.4.1.4.
- (4) Reimbursement for confidential expenditures is claimed only through imprest funds for investigative purposes and not on travel vouchers.

9.11.1.4.1.2
(01-14-2025)
**Confidential
Expenditures for
Undercover Operation**

- (1) *Confidential Expenditures for Undercover Operations* (PCC 9102-9UNDE) - Represents the cost of all confidential expenditures incurred in connection with the undercover program:
 - a. Travel costs for undercover support team members who are using their true identities, can use Concur to book reservations, charging these expenses to Fund Center V005 and Internal Order Code (IOC) to 9NUPT.
 - b. Represents cost for store front operations - PCC 9102-9STOR.
 - c. Cover document and premise expenses preliminary to an undercover operation - PCC 9102-9COVE.

Note: Payments to an informant incidental to an undercover operation are charged to PCC 9101 although it is part of the undercover. For this purpose, the budget office code is VIMF.

- (2) It does not include travel and per diem incurred by agents outside of their undercover assignment. Reimbursement for confidential expenditures is claimed only through imprest funds for investigative purposes and not on travel vouchers.
- (3) Case agent or management travel should not be included in expenses for the undercover operation unless the case agent or manager are part of the cover team.

9.11.1.4.1.3
(01-14-2025)
**“Other” Confidential
Expenditures (PCC 9103)**

- (1) *“Other” Confidential Expenditures (PCC 9103)* - Represents expenditures not included in PCC 9101, 9102, or 9104. Other confidential expenditures may include the following types of expenditures:
 - a. The cost of surveillance facilities and related expenses for the conduct of investigations and the authorized gathering of information regarding individuals or authorized projects involving suspected violations of laws under the jurisdiction of CI (including money laundering and Title 31); the authorized gathering of information concerning the administration and enforcement of the laws under the jurisdiction of CI (including money laundering and Title 31).
 - b. Confidential expenses incurred in locating certain witnesses.
 - c. Miscellaneous bank fees incurred by the imprest fund cashier.
- (2) Reimbursement for confidential expenditures may be claimed only through imprest funds for investigative purposes and not on travel vouchers.

9.11.1.4.1.4
(01-14-2025)
**Confidential
Expenditures for
Protection and
Maintenance of
Witnesses and
Informants (PCC 9104)**

- (1) *Confidential Expenditures for Protection and Maintenance of Witnesses and Informants (PCC 9104)* - Represents the cost of all confidential expenditures incurred in protecting and relocating an informant or witness.
- (2) Reimbursement for confidential expenditures may be claimed only through imprest funds for investigative purposes and not on travel vouchers.

9.11.1.4.2
(01-14-2025)
**Authorization for
Confidential Funds**

- (1) Whenever authorized expenditures are necessary, the total expected cost will be determined. Based upon the tentative cost, an authorization will be requested using the procedures and guidelines that follow. If later it is determined that additional funds are needed, a revised request must be made.
- (2) An authorization may be established in the name of an investigation, a general investigation (GI), an undercover operation, “other” confidential expenditures, or a protected witness. An authorization may not be established in the name of an informant except for a PCC 9104 authorization.
 - a. An “investigation” is either an information item or an investigation that has been assigned a number per CIMIS.
 - b. A “GI” is one specific information gathering or project to determine compliance with laws enforced by IRS in a defined geographical area or in a defined group of taxpayers. The existence of a National Project does not authorize approval to pay for any confidential expenditures or information gathering activities.
- (3) Confidential fund authorizations in regard to investigations and undercover operations are valid for the duration of the assignment. In instances of an undercover operation, funds may be expended through the due date of the undercover closing report. With the exception of cover documents, confidential fund authorizations for GIs are valid for the duration of the GI. Authorizations for cover documents are valid for the duration of the undercover agent’s assignment.

9.11.1.4.2.1
(11-19-2025)
**Requests for Authority
to Establish
Authorizations**

- (1) Once a field office identifies a need to pay a confidential expenditure, the field office will follow current established procedures to prepare and obtain an approved *Form 8561*, Request for Recoverable - Confidential - Incidental - Seizure Funds. Approval levels can be found in IRM 9.11.1.4.3(1).
- (2) Written requests for approval for an authorization for confidential expenditures should originate from a SA and contain the following information on *Form 8561*:
 - a. Name of the investigation, project, or other identifying entry,
 - b. Investigation or project number, when applicable,
 - c. Product Category code(s) (i.e., 9103, 9102-9COVE),
 - d. Expiration date of the authorization,
 - e. Location of the investigative imprest fund to be utilized,
 - f. Reason or purpose for the expenditures,
 - g. Other relevant information useful to the management officials who will approve the authorization,
 - h. Specific amount to be authorized.
- (3) Once approved, the field office will forward the signed *Form 8561* to the Special Investigative Techniques (SIT) Undercover Program Manager (UPM) covering that field office.
- (4) The UPM will forward the approved *Form 8561* to the SIT Storefront SSA for forwarding it to the SIT cashier and assignment to the Storefront Cover Agent (SFCA) covering the respective Director, Field Office (DFO) area.
- (5) The SFCA will contact the field office agent and send back *Form 8561*, including the authorization number, once processed by the SIT cashier.
- (6) If the original request is insufficient, the SA should submit an amended request for the additional expenditures and obtain the required approval levels. See IRM 9.11.1.4.3(1).
 - a. For requests requiring the approval of the Chief, CI, the DFO will approve the initial \$100,000, as well as concur with the request for the additional funds.
- (7) Authorization requests requiring approval of either the DFO or the Chief, CI, should also include the amount of imprest funds authorized and total payments made to date.
- (8) Authorization may be established based on oral approval in emergency situations. When oral approval is given at the above-authorized levels, the SA must submit a follow-up written request, *Form 8561*, for authorization within 24 hours.
- (9) In all requests, on all forms, and in other documentation, a SA will refer to an informant by code name and/or number. None of the imprest fund files will include any information that would compromise the identity or confidentiality of the informant.
- (10) The SAC is responsible for ensuring the security and confidentiality of any grand jury information received in relation to an authorization, including information for the grand jury from an informant. Grand jury information cannot be disclosed to IRS personnel not assisting in the grand jury. See *IRM 9.5.2*, Grand Jury Investigations.

- (11) Confidential expenditures do not include normal travel and per diem expenses incurred by SAs. The only exceptions are:

- a. In the case of undercover operation expenditures.
- b. The SAC may approve on a case-by-case basis confidential expenditures by a special agent when meeting with an informant.

9.11.1.4.2.2
(11-19-2025)
**Requests for Authority
to Establish Cover
Document/Premise
Authorization**

- (1) SIT has established a national authorization for confidential expenditures to pay costs incurred by cover agents and trained undercover agents in obtaining and maintaining cover documentation which is not associated with a specific undercover operation (PCC 9102-9COVE).
- (2) All requests for cover documentation expenditures must be approved by the required approval officials. See IRM 9.11.1.4.3(1).
- (3) Requests for this type of authorization should be made on *Form 8561*.
- (4) All requests for cover premises (storefronts) must be approved by the Chief, CI. See *Law Enforcement Manual (LEM) 9.14.3*, Undercover Operations, Law Enforcement Manual.

9.11.1.4.3
(11-19-2025)
**Approval Levels for
Confidential Expenditure
Authorizations**

- (1) The following individuals can approve all types of imprest fund authorizations in regard to single assigned investigations, GI, undercover operations, and protected witnesses:
 - a. More than \$100,000: The Chief, CI or Deputy Chief, CI.
 - b. \$100,000 or less: The DFO and/or the Director, Global Operations Policy and Support.
 - c. \$50,000 or less: Senior Executive Service, SAC.
 - d. \$25,000 or less: SACs (GS-15) and Director, SIT. Authority is limited to; payments to or on behalf of informants and other expenses necessary for gathering information and evidence in an investigation, witness protection and other matters approved by policy memos and IRM by higher authority.
- (2) Authorizations sought on the same investigation or GI will be combined together to determine the proper approval level. For example, if a field office had an authorization to spend "other" confidential funds in connection with a GI of \$5,000, and it sought an additional amount of \$17,000, the total authorization for this project would be \$22,000, and, therefore, the operation would be classified as Group I. See *IRM 9.4.8*, Undercover Operations.

9.11.1.4.4
(10-13-2023)
**Management
Responsibilities for
Confidential
Expenditures**

- (1) This subsection discusses the responsibilities of the Chief, CI; Director, SIT; and DFO.

9.11.1.4.4.1
(11-19-2025)
**Chief, Criminal
Investigation**

- (1) The Chief, CI, is responsible for reviewing confidential expenditure activity during regularly scheduled HQ reviews to ensure compliance with IRS policy and guidelines.

9.11.1.4.4.2
(11-04-2004)
**Director, Field
Operations**

- (1) The DFO is responsible for monitoring the overall program of expenditures made from investigative imprest funds in the area and field offices. This will be accomplished through a vigorous program of evaluation and follow up to ensure that:
 - a. Funds are used effectively and in a manner that is both lawful and consistent with the administration and enforcement of the laws enforceable by CI.
 - b. Use of confidential expenditures is not abused, value is received when confidential funds are expended, and the effectiveness of confidential expenditures is periodically reviewed.
 - c. Correct procedures and controls are being followed.

9.11.1.4.4.3
(11-19-2025)
**Director, Special
Investigative Techniques**

- (1) The Director/Assistant Director, SIT is responsible for:
 - a. Supervising the imprest fund including; assisting, training, directing the cashier in the performance of their duties and in the safeguarding of the fund and related records.
 - b. Approving authorizations, advances, reimbursement vouchers, and attached receipts, and accountability of reports after reviewing them for proper approval levels, completeness, and timeliness.
 - c. Requiring the employee's immediate supervisor or higher management officials to conduct administrative reviews of requests for advances and reimbursement vouchers prior to their own personal review and approval.
 - d. Ensuring that cashiers maintain detailed records of authorizations, funds advanced to investigative officers, checking accounts, and expenditure documentation.
 - e. Ensuring that accountability reports, *Form 1129*, Cash Reimbursement Voucher and/or Accountability Report, and *Form 10411*, Reimbursement Claim for Confidential Expenditures on Official Business are prepared, approved, and submitted:
 - By the 12th workday of each month.
 - Whenever there is a change in the approval level of the amount of funds to be maintained.
 - Whenever there is a change in cashiers, the *Form 1129* must be signed by the incoming cashier and the outgoing cashier.
 - f. Ensuring that the accountability reports, *Form 1129*, with all attached *Form 10411*, sent electronically to **CFO BFC Invoice Link*, with a CC to the accounting technician who processes the imprest funds reports.
 - g. Having the alternate cashier assume the imprest fund responsibilities in those instances in which the cashier has been absent for more than 15 calendar days.
 - h. Notifying Beckley Finance Center (BFC) and/or the disbursing officer by memorandum to prepare *Optional Form 211*, Request for Change of Establishment of Imprest Fund, whenever there is a change in the imprest fund due to the following:
 - Designation of principal or alternate cashier.
 - Revocation of principal or alternate cashier's designation.
 - Change from principal to alternate cashier, or vice versa, when absent or assigned to other duties for more than 15 workdays.
 - Change in cashier's name or location.
 - Increase or decrease in the amount of funds. Any requests for increases or decreases must be sent first to CI-Finance for approval.

- Establishment of a new checking account, transferring an existing bank account to a different bank, or closing of a bank account due to termination of cashier or alternate cashier.
- i. Requesting a cash verification of the fund due to transfer of accountability between cashiers.
- j. Ensuring that the fund is maintained at the lowest practical level and reviewed regularly to be sure it does not exceed actual needs.
- k. Ensuring that all imprest fund checks, and other items making up the fund will be retained under the exclusive control of the cashier.
- l. Following the procedures in *IRM 1.35.18*, Financial Accounting, Imprest Funds, whenever the imprest fund duties are transferred, the alternate cashier may act on behalf of the principal cashier in the principal cashier's unforeseen absence of less than 15 consecutive days or during a period when no accountability report and/or reimbursement vouchers are due.
- m. Making formal transfer of the fund following *IRM 1.35.18* guidance, when the foreseen absence of the principal cashier is more than 15 days or during a period when an accountability report and/or reimbursement vouchers are due.
- n. Taking actions to correct problem disclosed by unannounced cash verifications, local reviews, audits, and reviews conducted by the DFO and others who have oversight responsibilities.
- o. Submitting reports and taking corrective actions in case of loss or possible loss from the imprest funds following *IRM 1.35.18*.
- p. Managerial Control Plan for the Imprest Fund for Investigative Purposes is a mandatory control plan to assess the maintenance of the imprest fund for investigative purposes. It should be used by management and the imprest fund cashiers for the efficient and accurate operation of the investigative imprest fund.
- q. Personal goods purchased at governmental expense in connection with an official investigation, but not consumed or otherwise disposed of in connection with the investigation are not to be appropriated to the private use of the purchaser, but will be turned over to the Director, SIT at such time as circumstances of the investigation permit. The Director, SIT will transmit such goods to the Facilities Management office in the field office for appropriate disposition. The transmittal memorandum will identify the goods and state how they were acquired.

9.11.1.4.5
(04-22-2021)
**Investigative Imprest
Fund for Confidential
Expenditures**

- (1) The responsibility for investigative imprest funds falls under the Director, SIT.

9.11.1.4.5.1
(11-19-2025)
Imprest Fund Level

- (1) On an annual basis, SIT management will determine the size of the fund for all PCCs and will secure appropriate approvals per *IRM 9.11.1.4.3(1)*.
- (2) Considerations, such as average usage in comparison to the dollar size of the fund, will not be the only factor to determine the dollar limitation of the imprest fund. The Director/Assistant Director, SIT is responsible for ensuring that adequate funds are maintained to meet any reasonable need. At times, this may require funds on hand, which are many times greater than the average monthly usage. The Director/Assistant Director, SIT must consider the lead time to process the reimbursement voucher and the return of the replenishment check, including mail time. In addition, the Director/Assistant Director, SIT

should recommend increases and decreases in the amount of maintained funds following the field office's needs in relation to major investigations and projects in progress.

- (3) When a determination is made that the amount of the investigative imprest fund should be either increased or decreased, within the maximum amount if it's an increase, the Director/Assistant Director, SIT will request permission through the Director/Assistant Director, CI-Finance. The Director/Assistant Director, CI-Finance must approve before sending the request to BFC. BFC will not process increases or decreases without the approval of CI-Finance and a corresponding RTS action. See *IRM 1.35.18* for more information.

9.11.1.4.5.2
(11-19-2025)
**Advances From The
Investigative Imprest
Fund**

- (1) Once *Form 8561* is approved and processed by the SIT cashier, the SFCA will prepare *Form 8562*, Request/Receipt For Advances From Investigative Imprest Fund/Or Non-Recoverable Funds, and forward it to the SIT Storefront SSA to request funding per the approved *Form 8561*.
- (2) The SFCA will notify the field office agent when funds are available.
- (3) In the case of an emergency, a request for an advance may be made through prescribed channels by telephone, telegraph, teletype facsimile, or electronic mail. Proper personal identification and official written documentation are to be made in every case by both the sender and receiver of such communication.
- (4) *Form 8562* also serves as a receipt for the advance of funds. The cashier or an alternate is the only individual who can make an advance of funds. The cashier(s) may not disburse more than the amount authorized by the Director/Assistant Director, SIT and cannot release money from the imprest fund without an approved copy of the authorization or written notification from the Director/Assistant Director, SIT of an emergency approval.
- (5) There are no subsidiary imprest funds except in undercover operations wherein the cover agent is allowed to receive advances through the SFCA from the imprest fund cashier and make advances to other SAs. A SA may not receive an advance from the SFCA and advance all or part of it to another SA or group of SAs. Each SFCA must submit a request for an advance and receive it individually from the cashier.
- (6) SAs will not use an advance for personal purposes. At any time, a SA should be in a position to account for advances and able to return the unused funds. For example, a SA should not deposit an advance into a personal bank account (except for conversion into currency) or combine it with any other official funds. A SA must keep the advance(s) intact, readily available for use on official business.
- (7) The cashier may transmit advances for expenses to SFCAs by wire transfer, cashier's check, checks drawn on the imprest fund, or by courier. Such transmittals are not to be construed as establishing a subsidiary imprest fund. In such instances, the cashier is also responsible for securing proper signatures on *Form 8562*.
- (8) SFCA should account for an advance, as soon as possible after the expenditure(s) is made and return any excess funds. When a SFCA returns all or part of the funds advanced, the cashier will prepare and electronically sign *Form 2507*, Receipt for Money-Cashier Advance Fund, and forward the signed document to the SFCA and retain a copy for their files. SFCA may also deposit ad-

vances into their personal account for the purpose of returning advances to the cashier. Cashiers are not allowed to accept cash from SFCAs when they return an advance.

- (9) The SFCA will complete *Form 10411* to account for expenditures made and request extensions of the outstanding balance when it is not practical to spend any portion of the advance by the end of the calendar month, from the Storefront SSA or the appropriate approving official. The SFCA will complete *Form 10411* by the 5th workday after the close of the month, irrespective of when the advance was issued during the month. If the SA spent none of the advance, they still must request an extension using *Form 10411*. The SFCA must submit a separate *Form 10411* for each authorization.

9.11.1.4.5.3
(11-19-2025)
**Accounting for
Expenditures from the
Investigative Imprest
Fund**

- (1) Once an expenditure is identified to be paid per the approved authorization, the field office agent will prepare and sign *Form 10226*, Summary of Daily Expenses.
- (2) The field office agent will forward the signed *Form 10226* and a copy of the invoice and/or documentation of expense to be paid to their assigned SFCA.
 - a. Receipts for all items claimed should be obtained whenever possible. The receipts should be original, dated, itemized as to the services or supplies obtained, and show amount(s) expended. Scanned or electronic copies are considered original receipts. In undercover operations, the nature of some expenditures will render it impossible to obtain receipts. For expenditures of \$25.00 or more in which a receipt was not obtained, the agent should prepare a memorandum to include information as to the date, nature and dollar amount of expenditures, as well as to describe the reason(s) or circumstances as to why a receipt was not obtained.
 - b. Expenditures without receipts that are less than \$25.00 should be fully described on the agent's Daily Expense Sheet or listed on *Form 10226*.
 - c. The original receipt(s) maintained by the submitting agent should always be retained for audit purposes. All receipts must be initialed and dated by the SA making the purchase.
- (3) The field office agent will forward the signed *Form 10226*, copy of invoice and/or documentation of expense to be paid in an email to the SFCA indicating approval to pay the expenditure.
- (4) To account for an advance, the SFCA will prepare and submit *Form 10411*, a memorandum of activity, and an itemization of the expenditures. The SFCA should attach to this itemization, original receipts, bills, cashier's tape, and other documentation regarding the expenditures, received from the field office agent. A separate *Form 10411* should be submitted for each authorization.
- (5) Funds expended for security deposits may be treated as recoverable or non-recoverable funds, depending upon the certainty of their recovery. See *IRM 9.4.8*, Undercover Operations.
- (6) On the front of *Form 10411*, the SFCA should list the total amount claimed under the designated PCC and enter the Amount remaining outstanding in continuing authorized assignment, which is located under the Expenditures section. *Form 10411* must be approved by the Storefront SSA and the Director/Assistant Director, SIT.

- (7) The SFCA should not disclose sensitive confidential information on *Form 10411* because the cashier forwards the original to the BFC. The receipts and other documentation are retained by the cashier with an attached photocopy of *Form 10411*.

9.11.1.4.5.3.1
(11-19-2025)

**Accounting for
Payments to Informants**

- (1) CI employees must adhere to the following guidelines when involved in paying informants:
- a. When an informant will not furnish information without payment, a SA should first advise the informant of IRS reward procedures and the use of *Form 211*, Application for Award for Original Information. If the informant does not wish to use these procedures, a SA may find it necessary to purchase specific information. In these investigations, the SA should negotiate the value of the information and advise the informant that a tentative agreement for payment is subject to approval by higher authorities.
 - b. Direct payments to informants should be made only after the information or evidence has been obtained and determined to be worthy of compensation, unless the payment is needed in order for the informant to pay expenses to obtain the information. The expense payment will not be outstanding for more than 30 calendar days and should be determined using a reasonable evaluation of its potential value compared to the estimated expenses required for the informant to obtain it. When making the evaluation, consideration should be given to whether: the information would not have been brought to our attention from other sources; the information has significant tax administration implications; the information has the potential of having probative value; and investigative time can be reduced.
 - c. Each payment to an informant should be made by the paying SA in the presence of another SA acting as a witness. In appropriate situations, and with approval of the SAC, the witness can be a revenue agent, or another federal or local law enforcement agent, who is involved in the same investigation with a SA making the payment. In addition, if it is necessary and approved in advance by a SAC, a SA may pay an informant without a witness. For example, if a SA and the informant are in a travel status and circumstances require a payment to the informant for expenses, a SA may make the payment after obtaining the SAC's approval. However, a SA must document the file in detail and the SAC should only give their advance approval in extraordinary situations. These payments should be made by cashier's check with the receipt copy in the informant's confidential file in the SAC's office.
 - d. If the informant resides or relocates outside the SA's work area, the SAC should request the field office nearest to the informant's residence to make payment following proper procedures. For example, an informant may move to another field office for security. To preclude the SA from traveling and having substantial travel expenses, the SAC should request the nearest field office to make the payment to the informant and obtain the necessary documentation. An informant may also be paid by check if this would be more convenient and not impair security. If an informant is paid by check, a separate receipt is not necessary. An imprest fund check is not written directly to the informant. The SA will request an advance from the imprest fund.
 - e. A SA should obtain at the time of payment, a signed receipt from the informant showing the date the information was received, the date of payment, and the amount of payment, preferably using *Form 9835*, Receipt

For Cash. The informant should sign their fictitious name or code on the receipt. Both SAs should then sign the receipt and include the informant's designated number. If it is impossible to obtain a signed receipt at the time of payment, a SA should properly document the file and obtain a receipt from the informant. The SAC must approve waivers and ensure that they were justified and properly documented. A SA should not request an informant to sign a blank *Form 9835*.

- f. If a SA reimburses an informant for expenses or other nontaxable payments (purchase of an illegal shelter, money laundering fees, etc.), they should also obtain a signed *Form 9835* but note on it that the payment was made for paying expenses.
- g. The SA should request and obtain, if possible, major receipts and other documentation from the informant such as airline tickets, hotel bills, etc. At a minimum, a SA should document the file by requesting the informant to list the date, description, and amount of expenses incurred instead of reporting a lump-sum figure.
- h. In accounting for payment(s) to an informant, the SFCA should submit to the Storefront SSA and Director/Assistant Director, SIT, *Form 9835* and *Form 10411* and other required documentation/forms.
- i. To avoid making duplicative payments, coordination with other affected field offices will be necessary when information relates to more than one field office. The SAC will notify the DFO, who is responsible for this coordination. In addition, the Informant Claims Examiner (ICE) in the respective IRS Campus will be contacted to determine if the informant filed a *Form 211*.
- j. Each paid informant should be advised that payments for information are not to be construed in any way as establishing an employer/employee relationship with the IRS. The SAC may provide this advice through a personal contact by a SA, with another SA as a witness, who will certify that they orally advised the informant. A copy of this document should be included in the informant's control file.
- k. The SAC will be responsible for advising all informants of the total amounts paid during the year and that all monies paid for information are taxable and should be reported on their tax returns. The SAC may provide this advice through a personal contact by an agent, who will certify that they orally advised the informant. A copy of this document should be included in the informant's control file. For those informants whose total payments from the IRS during a calendar year are of a dollar amount that would make them liable to file a tax return, the SAC will be responsible for making follow-up checks to determine if these informants filed a return and reported the payments. These follow ups must be completed no later than November 30 of the year following the tax year. The SAC will initiate action if an informant failed to either file a return or report the payments.
- l. The SAC will prepare a report certifying they initiated follow-up checks to ensure informants, who were required to file tax returns, have reported all payments received from the IRS. The report will contain the informants' control numbers, dollar amounts paid to the informants, and the dates the follow ups were conducted. See *IRM 9.4.2, Sources of Information*.

9.11.1.4.5.4
(11-19-2025)
**Closing the Investigative
Imprest Fund**

- (1) After completion of all expenditures and submission of claims for reimbursement relating to an authorization, Item 13 of *Form 8561*, should be completed and forwarded to the imprest fund cashier. If *Form 8354*, Request for Undercover Operation, is used, a closing report needs to be submitted to close the authorization.

9.11.1.4.5.5
(11-19-2025)
**Guidelines for the
Investigative Imprest
Fund Cashier**

- (1) The Director/Assistant Director, SIT is responsible for implementing uniform cashier procedures and record keeping methods and ensuring that the Investigative Imprest Fund Computer Program is being utilized.
- (2) The Director/Assistant Director, SIT is responsible for appointment of employees as cashiers, principal and alternate, whose duties do not require making investigative expenditures or granting approval for investigative expenditures.
- (3) All cashiers and alternates will be issued the Investigative Imprest Fund Computer Program and the Investigative Imprest Fund Training Database will be responsible for a working knowledge of its contents.

9.11.1.4.5.5.1
(11-19-2025)
**Investigative Imprest
Fund Cashier
Responsibilities**

- (1) Cashiers and alternate cashiers are responsible for:
 - a. Maintaining detailed records of authorizations, funds advanced to investigative officers, checking account transactions, reimbursement of expenditures, and documentation following established procedures.
 - b. Ensuring all negotiable instruments are adequately protected and exclusively controlled at all times. The cashier is personally liable for all government funds coming into their possession.
 - c. Verifying an approved current authorization is on file before funds are disbursed, including advances, and ensuring that the maximum amount approved for any authorization is not exceeded.
 - d. Issuing and/or securing a receipt when funds are advanced to or returned by an employee. See the *Investigative Imprest Fund SharePoint* site.
 - e. Keeping imprest funds separate from all other funds and not commingling personal or other money with imprest funds; loaning official funds; using imprest funds for personal purposes; depositing imprest fund money in financial institutions unless authorized to do so; or exchanging imprest fund money with other funds, personal or otherwise, unless properly authorized.
 - f. Securing properly approved and authorized *Form 10411* before reimbursement for expenditures is made to an employee or applied against an employee's advance. See the *Investigative Imprest Fund SharePoint* site for more information.
- (2) The cashier:
 - a. Is responsible for ensuring that the PCC by amounts is entered on each *Form 10411* using the last day of the month for the date; the authorization number and amount remaining are entered; and that the appropriate approval signatures are completed, SFCA and Director/Assistant Director, SIT.
 - b. Maintaining all approved authorization files in the secured electronic location on the HQ Server.
- (3) Establishing checking accounts, if deemed appropriate, maintaining current signature cards, ensuring that each check is issued in sequential order, maintaining detailed records of checking account transactions, and reconciling the bank account at the end of each month or time period when bank statements are received. See the *Investigative Imprest Fund SharePoint* site for more information.

- (4) Preparing and submitting SF1149, Statement of Designated Depository Account, and a copy of the bank statement, by the 12th workday of each month through the Director/Assistant Director SIT, to the BFC.
- (5) Preparing and submitting SF 1129, Cashier Reimbursement Voucher and/or Accountability Report, with attached Form 10411s, by the 12th workday of each month through the Director/Assistant Director, SIT, to the BFC.
 - a. The cashier will submit an SF 1129 by the 12th workday of each month, even if a transaction has not occurred during the month.
 - b. The cashier should request reimbursement only for completed transactions and not advances to employees.
- (6) Refusing to disburse advances or pay reimbursement of expenses to an employee on behalf of another employee, except for undercover operations. Each employee for whom an advance is made or expenditure is reimbursed must request and receive it from the cashier individually.
- (7) Making advances to the alternate cashier to permit uninterrupted disbursing services during short absences or when the volume of work requires the services of the alternate cashier. The alternate must sign a receipt for any advances and account for disbursements to the cashier as soon as possible but no later than the end of the month.
- (8) Notifying the Director/Assistant Director, SIT by the 5th workday of the month about any advance that is not accounted for.
- (9) Paying financial institutions for fees charged for cashing reimbursement checks received from the disbursing officer and other banking maintenance fees charged by financial institutions and obtaining reimbursement by submitting a *Form 10411* to the Director/Assistant Director, SIT or other appropriate designee for approval.
- (10) Depositing returned advances to the financial institution within five workdays from receipt of the funds.
- (11) Balancing the fund and preparing *Form 2844*, Reconciliation of Imprest Fund, during the quarterly unannounced cash verification audits in the presence of verifying employees and whenever accountability is transferred due to a change in cashiers.
- (12) Retaining electronic copies for all authorizations, advances, reimbursement vouchers, receipts, accountability reports, official forms, checking account records, and other documentation, on the secured location on the HQ Server, in the designated "Imprest Fund" folder(s). Each approved authorization must be maintained in individual folders.
- (13) In addition to maintaining a current and working knowledge of all pertinent regulations concerning imprest fund operations, the cashier will also be familiar with investigative procedures. The cashier is to be alert for any matters which do not appear to comply with prescribed regulations concerning confidential expenditures, for whatever purpose, and bring them to the attention of the Director/Assistant Director, SIT, or other appropriate designee.

- 9.11.1.5
(11-19-2025)
Relocation for Criminal Investigation Employees
- (1) CI follows the IRS policy for Relocation Bonuses. Please refer to *IRM 1.32.12*, Servicewide Travel Policies and Procedures, IRS Relocation Travel Guide.
- 9.11.1.5.1
(11-19-2025)
Basic Relocation Allowance Package
- (1) CI follows the IRS policy for Relocation Bonuses. Please refer to *IRM 1.32.13*, Servicewide Travel Policies and Procedures, Relocation Services Program.
- 9.11.1.5.2
(11-19-2025)
Basic Plus Relocation Allowance Package
- (1) Under certain conditions, one or more of the additional relocation allowances may be authorized if criteria/situations specified in the IRS Relocation Policy are met. A written justification in memorandum form requesting the additional allowances and addressing each criteria must be approved by the CI Deputy Chief prior to incurring the expense. Only the CI Deputy Chief can authorize these additional allowances. This authority cannot be re-delegated.
- (2) The IRS will pay the following additional allowances under the Basic Plus Relocation Allowance Package when the criteria are met and the CI Deputy Chief has agreed in writing:
- a. Extension of temporary quarters up to an additional 60 days.
 - b. Shipment of POV when it is determined that doing so would be more advantageous and cost effective for the government.
 - c. Use of the Relocation Services Contract.
- (3) A memorandum must be prepared by the relocating employee to request additional allowances under the Basic Plus Relocation Allowance Package. Contact your relocation coordinator for a sample of the memorandum to request approval for one of the Basic Plus relocation allowances.
- (4) The memorandum to request additional allowances under the Basic Plus Relocation Allowance Package is forwarded through the employee's SAC; Resident Agent in Charge (RAC); or Office Director to the DFO; Headquarters Operations; and/or CI Deputy Chief. BFC is notified of the approval and the relocation package is updated accordingly with the additional allowances.
- 9.11.1.6
(04-22-2021)
Relocation Bonuses
- (1) CI follows the IRS policy for Relocation Bonuses. Please refer to *IRM 6.575.1.3*, Relocation Incentives.

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Exhibit 9.11.1-1 (07-29-2002)

MOU Between Chief, CI; (Finance)/Controller; Human Resources & Support; and Chief Information Officer

Reserved

Exhibit 9.11.1-2 (11-19-2025)

Managerial Control Plan for the Imprest Fund for Investigative Purposes. See Investigative Imprest Fund Guidelines on the Finance SharePoint site.

The Investigative Imprest Fund should be properly safeguarded, used for authorized purposes only, maintained at an adequate level, and properly accounted for. Internal controls should be adequate to detect and deter material fraud by employees. The Imprest Fund for Investigative Purposes is similar to a Small Purchase Imprest Fund. The differences are the advances of funds for investigative expenditures, the confidentiality of disbursements, and the use of checking accounts; otherwise it is established and maintained in a like manner. A review of the Investigative Imprest Fund should include, but is not limited to, the following.

- I. **AUTHORIZATION** - To assess the propriety of project and fund authorizations, determine whether:
 - A. An authorization has been requested and approved in advance by the appropriate authorizing official. See *IRM 1.2.2.10.10*, Delegation Order 9-10 (Rev. 1), Authorization to Approve Confidential Expenditures. The following officials may authorize imprest fund expenditures:

Amounts in excess of \$100,000	Chief, CI
Amounts up to \$100,000	DFO and Director/Assistant Director, Global Operations Policy and Support
Amounts up to \$50,000	Senior Executive
Amounts up to \$25,000	Special Agent in Charge
 - B. A copy of the authorization is maintained by the cashier. Each authorization should have a brief description of the purpose, identification or project number, maximum amount authorized, and other information significant to the authorization.
- II. **CASHIER** - To assess the propriety of cashier operations, determine whether:
 - A. Cashiers [Principal and/or Alternate(s)] have copies on file of the signed SF 211 Section VI by the Chief Disbursing Officer approving their designations.
 - B. Cashiers are using the investigative imprest fund computer program. This program provides detailed reports showing at all times the amount expended, amount advanced but not yet expended, and amount available (neither advanced nor expended) are maintained by the cashier under the authorization concerned.
 1. Advances and confidential expenditures.
 - C. The cashier must maintain a checking account and keep detailed records of checking account transactions, including:
 1. Checks received and deposited to the account.
 2. Cash returned and deposited to the account.
 3. Uncashed checks returned by agents.
 4. Checks outstanding.

Exhibit 9.11.1-2 (Cont. 1) (11-19-2025)

Managerial Control Plan for the Imprest Fund for Investigative Purposes. See Investigative Imprest Fund Guidelines on the Finance SharePoint site.

5. All disbursements from the account, both for advances and expenditures.
 6. Statements of account transactions.
 7. Accurate, current, and dated entries.
 - D. The cashier maintains detailed records for each agent to whom an advance is made, including:
 1. Name of agent.
 2. Authorization number and numerical sequencing.
 3. Amounts advanced and returned with receipts (Form 2507, Receipt for Money - Cashier Advance Fund).
 4. Dates of advances and returns.
 5. Requests for advances.
- III. **CONFIDENTIAL EXPENDITURES AND REIMBURSEMENTS** - To assess the propriety of fund expenditures and reimbursements, determine whether:
- A. Requests for Confidential Expenditures (Form 8561) are properly approved and that authorized limitations are not exceeded.
 - B. Subvouchers for expenditures (Form 10411) are submitted monthly and approved by the Storefront SSA, and the Storefront SSA reviews expenditures along with Forms 10411 and supporting receipts.
 - C. Advances outstanding to agents are correct and accurate.
 - D. Advances outstanding more than 31 days have an approved extension.
 - E. Advances are promptly returned when no longer needed.
 - F. Supporting receipts for subvouchers are original receipts or, if copies, a memorandum explaining the use of a photocopy or other duplicate was submitted.
 - G. Funds advanced to other agencies are properly documented and approved by management.
 - H. Subvouchers and all original receipts are cancelled by signing and/or initialing the document.
- IV. **ACCOUNTABILITY** - To assess accountability over the fund, determine whether:
- A. The cashier who maintains an imprest fund, in a checking account is preparing a report at the close of each month, showing all transactions in the account during the month, using SF 1149, Statement of Designated Depositary Account.
 - B. The cashier is submitting SF 1129, Cashier Reimbursement Voucher and/or Accountability Report monthly, as of the end of the month.

Exhibit 9.11.1-2 (Cont. 2) (11-19-2025)

Managerial Control Plan for the Imprest Fund for Investigative Purposes. See Investigative Imprest Fund Guidelines on the Finance SharePoint site.

- C. The SF 1149 and Optional Form SF 1129, with supporting documents, are transmitted to BFC, a copy of Form 1129 is sent to the finance budget analyst who handles the imprest fund program, and copies are maintained by the cashier.
- D. An accountability report is submitted each time there is a change in the amount of the imprest fund or change in cashiers.
- E. Accountability reports are being electronically signed by the cashier and by the Director/Assistant Director, SIT.
- F. Accountability is transferred to the alternate during the principal's absence.
- G. Account verifications are performed at irregular intervals, once each quarter, without prior notice by SB/SE employees who will conduct the audits of the CI Imprest Fund, which include:
 - 1. Reconciling the imprest fund by the cashier (on Form 2844) in the presence of the two SB/SE employees, including advances to alternate cashiers.
 - 2. Ascertaining the amount of the fund and noting each increase and/or decrease to the advanced amount of the fund since the last verification.
 - 3. Verifying the actual composition of the fund, to the extent applicable, which includes:
 - (a) Uncashed advance or reimbursement checks on hand, if any.
 - (b) Interim receipts and unreimbursed sub-vouchers on hand (Also see 4, below), if any.
 - (c) Reimbursement vouchers in transit, if any.
 - (d) Bank balance and outstanding checks, if any.
 - 4. Verifying SB/SE employees are examining each of the interim receipts and unreimbursed subvouchers on hand.

Exhibit 9.11.1-2 (Cont. 3) (11-19-2025)

Managerial Control Plan for the Imprest Fund for Investigative Purposes. See Investigative Imprest Fund Guidelines on the Finance SharePoint site.

5. The appropriate cash verification forms, showing the amount of the fund in each of the classifications in (3), above, their total, the total amount advanced, and any differences, are being prepared and signed by the cashier; the employees making the verification are certifying it's accuracy, or (indicating in the "Remarks" section of Form 2844, Reconciliation of Imprest Fund,) any irregularities observed or otherwise ascertained during their verification.

V. SECURITY AND SAFEGUARDS - To assess the fund security and safeguards, determine whether:

- A. All imprest fund checks, and other items making up the fund are retained under the exclusive control of the cashier, in containers which meet security requirements.
- B. Space assigned to the cashier is being maintained to prevent unauthorized individuals from having access to the cashier area, and has periodic, unannounced inspections by Area and HQ Security Officers to ensure proper safeguards.
- C. The key and/or combination for the imprest fund container and lockable boxes in which imprest funds are held are under the exclusive control of the cashiers only.
- D.. The combination and/or spare keys for the fund container and lockable cash boxes are maintained in signed, sealed, and dated envelopes and retained in an appropriate container, unopened, except by a responsible official in the event of an emergency.
- E. The combination to the lock on the imprest fund storage container is changed immediately upon receipt to a new lock; whenever there is a change in cashiers; whenever it has been necessary to effect access to the fund in the case of the unforeseen absence of the cashier(s); whenever the combination has been compromised in some way; or, in any event, at least once each year.
- F. The imprest fund storage container, as well as cash lock boxes within the storage container, are locked at all times, except when cashiers are actually making transactions, and whenever cashiers are absent, even only momentarily.
- F. The accountability for each imprest fund is vested in only one person - the individual whom the designating official has designated as cashier.
- H. Cashiers and their alternates are not maintaining any unofficial or additional funds other than the ones they are specifically designated to administer during their official duty hours.
- I. The maximum amount of each fund is fixed at the lowest practical level.
- J. The duties of the cashier are adequately separated.

Exhibit 9.11.1-2 (Cont. 4) (11-19-2025)

Managerial Control Plan for the Imprest Fund for Investigative Purposes. See Investigative Imprest Fund Guidelines on the Finance SharePoint site.

- K. Bank signature cards for checking accounts are signed by:
 - 1. Principal Cashier;
 - 2. Alternate Cashier;
 - 3. Assistant Director, SIT; and
 - 4. Director, SIT
 - L. Checks are pre-numbered in sequential order from the bank or manually numbered in sequential order prior to use by the cashier.
- VI. **MANAGERIAL INVOLVEMENT AND REVIEWS** - To assess the adequacy of managerial controls, determine whether:
- A. The Director/Assistant Director, SIT is ensuring proper supervision over the fund, including assistance to the cashier in the performance of their duties and in the safeguarding of the funds.
 - 1. Ensuring that adequate training is provided for a new cashier.
 - B. The SAC is administratively approving reimbursement vouchers and/or accountability reports prepared by the cashier which includes:
 - 1. Signing the SF 1129, Cashier Reimbursement Voucher and/or Accountability Report.
 - 2. Examining the attached sub vouchers supporting the payments made by the cashier for which reimbursement is being requested and ensuring that the accounting code information is correct.
 - 3. Ensuring that reimbursement vouchers are submitted monthly and that no more than one month's transactions are included on each SF 1129.
 - C. The Director/Assistant Director, SIT is promptly notifying the Director/Assistant Director, CI-Finance by memorandum, whenever there is to be a change in the imprest fund (designation or revocation of principal or alternate cashiers, change from principal or alternate cashier or vice-versa, change in cashier's name or location, or increase or decrease in the amount of the fund).
 - D. The Director/Assistant Director, SIT is initialing checking account reports prepared on SF 1149, Statement of Designated Depository Account.
 - E. The Director/Assistant Director, SIT is aware that their approval of the cashier's certification indicates that receipts for confidential expenditures are maintained in the files of the imprest fund.

Exhibit 9.11.1-2 (Cont. 5) (11-19-2025)

Managerial Control Plan for the Imprest Fund for Investigative Purposes. See Investigative Imprest Fund Guidelines on the Finance SharePoint site.

- F. The Director/Assistant Director, SIT (who is directly responsible) is ensuring that corrective actions for matters discovered by means of cash verifications, local reviews, internal audits, or by any other means are being carried out.

Exhibit 9.11.1-3 (09-24-2007)
Authorization Ledger Balance

1. Date Authorized:	3. Sub-Object Code:	8. Special Agent	9. Amount Advanced	10. Amount Expended	11. Authorization Balance
2. Authorization Number:	4. Amount Authorized:	7. Control No.	6. Amount Returned		
5. Date					

INSTRUCTIONS

1. Date authorization is signed by appropriate level.
2. Authorization number assigned by district.
3. Sub-Object Code
4. Amount Authorized
5. Date of transaction
6. Name of special agent
7. Number assigned for advances, expenditures, or monies returned
8. Amount of money advanced
9. Amount of money expended
10. Amount of money returned
11. Initial entry in Item 11 is the amount authorized. Item 8 reduces the balance and Item 10 increases it. Item 9 does not affect the Authorization Balance (Item 11).

The objective of this ledger is to ensure that the amount authorized for each authorization is not exceeded. The cashier should prepare and maintain such a ledger in the file for each authorization.

Exhibit 9.11.1-4 (09-24-2007)

Accountability of Advances, Expenditures, and Funds Returned

1	2	3	4	5	6	7	8	9	10	11	12
Date	Special Agent	Advance Control	Expenditures Control	Funds Held Control	Amount Advanced	Amount Expended	Subvoucher Number	Sub-Object Code	Amount Returned	Total Advances Balance	Individual Advances Balance

INSTRUCTIONS

1. Date of transaction
2. Name of special agent
3. Number assigned in item 7 of Authorization Ledger Balance
4. Number assigned in item 7 of Authorization Ledger Balance
5. Number assigned in item 7 of Authorization Ledger Balance
6. Amount of money advanced
7. Amount of money expended
8. Number assigned to SF 1164
9. SOC as shown on Authorization Ledger Balance
10. Amount of money returned
11. Item 8 increases the Total Advances Balance [item 11], items 7 and 10 reduce it.
12. This entry facilitates the preparation of SF 1120 and Form 2284.

Exhibit 9.11.1-5 (09-24-2007)

Accounting for Use of Confidential Funds

(1) District:

(3) Open Authorizations

(4) Date Auth. Opened(a)

(4) Date Auth. Closed(b)

(5) Amount Authorized

(6) Amount Expended This Quarter

(7) Balance

(2) Quarter Ended: _____

(5) Amount Authorized

(6) Amount Expended To Date

(7) Balance

(8) Total Open Authorizations this quarter

(9) Total Open Authorizations

(10) Total Closed Authorizations this quarter

(10) Total Closed Authorizations

INSTRUCTIONS

1. District Submitting Report

2. Date of Quarter Ended

3. District's Authorization Number—Show all authorizations, including those within which there was no activity. The authorizations remaining open will be reflected under Open Authorizations. Those closed during the quarter will be reflected under Closed Authorizations.

4. The District's Representative official approved the authorizations and/or the date which the Chief, CI, approved the termination of the authorization.

5. Total Amount Authorized

6. Total Amount Expended

7. The total amount expended during the quarter and cumulatively

8. The remaining balance of each authorization

9. The balances of items 5, 6, and 7 for all open authorizations.

10. The balances of items 5, 6, and 7 for closed authorizations.

In districts where there are no confidential funds, the reports will not be consolidated.

This document will be submitted to the Chief, CI, within 5 business days of the close of the quarter. The Chief, CI, will maintain a copy and a copy will be submitted to the ARC (CI) and a copy to the District Director within 10 workdays after the close of the quarter. The Chief, CI, will maintain a copy and a copy will remain with the cashier.