



Functional Series [600](#)
Budget and Finance

INTERIM UPDATE 07-14

SUBJECT: Issuance of Revised ADS 621, Obligation Management

NEW MATERIAL: The revision to ADS 621, Obligation Management adds comprehensive procedural elements to 621.3 under policy directives and required procedures previously stated in the 621.2 section under primary responsibilities. This chapter also incorporates statutory requirements and Federal guidelines to ensure that USAID obligations are valid and managed in accordance with sound financial management principles.

EFFECTIVE DATE: September 27, 2007

ATTACHMENTS: [ADS Chapter 621](#)

[Deobligation Guidebook](#)

[Reobligation Policy](#)

[Improving the Determination Process for Deobligating Unliquidated Balances in Prior Year Travel Authorizations](#)

[Updating Cognizant Technical Officer's Information in Phoenix](#)

[USAID Expanded Objects Class Codes Table](#)

[Frequently Asked Questions on Monitoring Obligations](#)

[Recap on Deobligations, Reobligations, and Upward Adjustments](#)

POLICY

USAID/General Notice
M/CFO/FPS
09/28/2007

Subject: Issuance of Revised ADS 621, Obligation Management

The revision to ADS 621, Obligation Management adds comprehensive procedural elements to 621.3 under policy directives and required procedures previously stated in the 621.2 section under primary responsibilities. This chapter also incorporates statutory requirements and Federal guidelines to ensure that USAID obligations are valid and managed in accordance with sound financial management principles. Also under 621.3; types of obligations, documentary evidence, and the proper recording obligations are expanded upon. Deobligation and re-obligation guidance has been clarified in this ADS, with further guidance and operational procedures outlined in the Deobligation Guidebook. Section 511 which authorized out-year budget authority as contained in the 2002 USAID Appropriation Act is listed separately for clarification. The requirements remain the same.

The 1311 reviews of unexpended obligations was further defined according to the requirements of the Federal Managers Financial Integrity Act (FMFIA) of 2002. Forward funding guidelines as detailed in ADS-602, and ADS-603 was included as a cross reference to those chapters.

Point of Contact: Any questions concerning this Notice may be directed to:
Christopher Johnson, M/CFO/FPS, (202) 712-0519, or
Shawn Barrett, M/CFO/FPS, (202) 712-0519.

Notice 0992

File Name	Notice Date	Effective Date	Editorial Revision Date	ADS CD No.	Remarks
IU6_0714_092807_nocd	09/28/2007	09/27/2007	09/28/2007		This IU will be cancelled once cd49 is released.

IU6_0714_092807_w100207_nocd