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Subject Outlines/Codes: Fiscal Accounting & Audit

A Mandatory Reference for ADS Chapter 502

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FISCAL ACCOUNTING & AUDIT

Instructions: This category groups together material regarding the collection, disbursement, and accounting for Agency funds; the operation of accounting and fiscal reporting systems; accounting procedures for special programs; audit, management inspection, and investigation of Agency operations; payroll operations and allied functions of a fiscal nature. A file station which needs to distinguish records of foreign currency transactions from transactions in dollars may case file within any secondary or tertiary subdivision of this category, adding "(FC)" to the established code.

Subject Files	File Classification	Description of Records
Fiscal Accounting & Audit	General	Correspondence or subject files maintained by operating units responsible for accounting, pertaining to their internal operations and administration.
Accrual Accounting	FIS 1	Accounting manuals, procedures, and related communications. Material regarding accounting activities, reflecting discussion, adjustment, or particulars of specific accounts or accounting systems. Material regarding administrative, project and nonproject expenses, representing supporting documentation for accrued liability reporting requirements.
Appropriation Allotment Accounting	FIS 2	<ul style="list-style-type: none"> • Allotment records, showing status of obligations and allotments under each authorized appropriation. • Periodic reports on the status of appropriation accounts and apportionments, Advice of Charge Files, and papers documenting administrative reservations. • Liquidated obligations files, consisting of travel and transportation requests, requests for purchase, purchase orders, and other administrative obligations, and obligation copies of program documents, such as procurement authorizations, foreign currency authorizations, transfer authorizations, procurement authorizations/requisitions, project implementation orders, technical assistance authorizations amendments, and related correspondence. • Administrative correspondence, reports, and

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		<p>other data regarding voucher preparation and management and related accounting and disbursing operations.</p> <ul style="list-style-type: none"> • Maintain individual disbursement vouchers as a separate case file group by Bureau voucher or schedule number.
Audit and Inspection	FIS 3	<p>Planning papers and communications which document policies and procedures under which the Agency's audit program is operated. Procedures for conduct of end use checks on commodities financed under Agency programs. Documentation for individual audits should be case filed.</p>
Bank Financing	FIS 4	<p>Material regarding letter of commitment financing of Agency commodity transactions, technical service contracts and loans. Specific loans or grants are case filed.</p>
Billing and Collection	FIS 5	<p>Documentation regarding billing and collection, and the availability, collection, custody, and deposit of funds.</p>
Bonding of Employees	FIS 6	<p>Federal personnel surety bond files.</p>
Claims	FIS 7	<p>Correspondence and memoranda expressing policy or guidance in handling of claims. Case file individual claims.</p>
Codes	FIS 8	<p>Notices and communications establishing allotment and appropriation symbols, and object classification codes.</p>
Cost Accounting	FIS 9	<p>Copies of cost accounting reports and related supporting papers. Ledgers, forms, and machine records used to accumulate data for use in cost reports.</p>
Disbursing	FIS 10	<p>Correspondence between USAID/W and overseas offices, giving guidance and explanation on disbursement matters.</p>
General Ledger Accounting	FIS 11	<p>Records used as posting and control media, subsidiary to the general and allotment ledgers, and not otherwise provided for in this schedule.</p>
Payroll Procedures	FIS 12	<p>General correspondence files pertaining to routine matters of administration and operation, preparations</p>

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		and processing of payrolls. Case file payroll actions and arrange alphabetically, as best suits users' needs
Reports	FIS 13	General documentation of the policies and procedures governing the Agency's financial reporting program. Case file by individual reports.
Special Programs Accounting	FIS 14	Documentation of Agency policy governing accounting procedures for the special programs administered. Programs in this file include: cash grants, counterpart funds, investment guaranties, loans and trust funds. Case file as necessary.

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