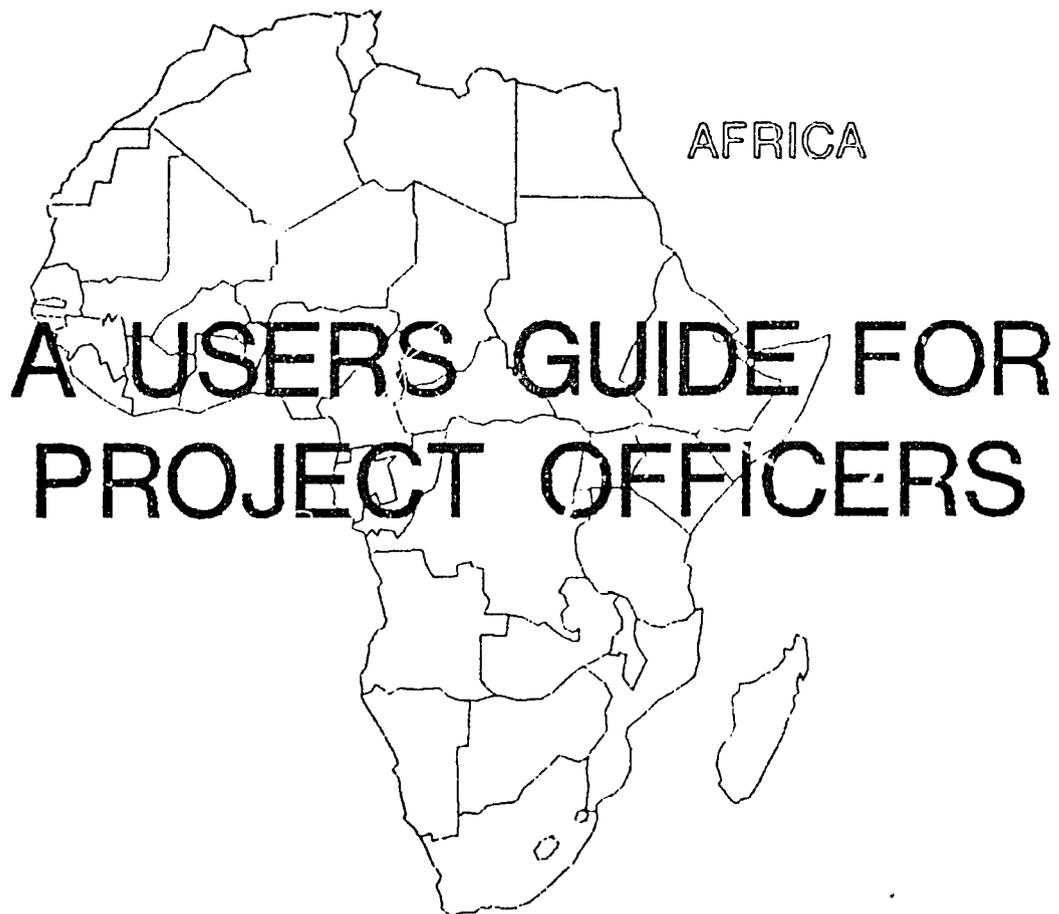


PA-ABJ-832  
121 74515

**MACS**  
**MISSION ACCOUNTING**  
**AND CONTROL SYSTEM**



Prepared by the  
West Africa Accounting Center  
REDSO/WCA

**MACS**

**A USERS GUIDE FOR  
PROJECT OFFICERS**

**Prepared by the  
West Africa Accounting Center  
REDSO/WCA**

**August, 1989**

## TABLE OF CONTENTS

Introduction .....	2
1. Basic Project Accounting Concepts .....	3
Mission Accounting Overview	
Project Accounting Overview and System Requirements	
a. System Purpose	
b. Accounting Source Documents, Transactions, and Controls	
c. Other Concepts	
Illustration 1 - A	
2. Definitions of AID Financial Terms .....	10
3. Reports Commonly Used By Project Officers .....	14
a. Introduction	
b. P12 - Project Funds Available for Obligation	
c. P08 - Open Earmark Reservations	
d. P06B - Summary Project Financial Report by Element	
e. P07A & B -- Comprehensive Pipeline Reports	
f. P09 - Project Accrual Worksheet	
4. Fund Cite Requests .....	18
a. Introduction	
b. Standard Format for Requests	
c. Standard Format for Responses	
5. Participant Training and MACS .....	20
a. Introduction	
b. Third Country Training	
c. Participant Training in the U.S.	
d. Fund Availability	
6. Accrued Expenditures and the Project Officer .....	22
a. Introduction	
b. Definition of Accrued Expenditures	
c. MACS P09 Accrual Worksheet	
d. Development of Accrued Expenditures	
7. Project Implementation Letters and MACS .....	25
a. Introduction	
b. Project Budget Element Realignment	
c. AID Approval of Host Country Contracts	
d. Earmarking PILs	
e. Commitment PILs	
f. Earmarking and Commitment PILs	
8. Financial Reviews by Project Officers .....	28
a. Introduction	
b. Excess Funds in Earmarking Documents	
c. Residual Funds in Commitment Documents	
Appendix A. Detailed Descriptions of MACS Reports	
B. Country Codes	
C. Budget Plan Codes	

## Introduction

This users guide for Project Officers is prepared by REDSO/WAAC for WAAC client missions. Some of the procedures, while within accepted AID guidelines, might differ from those of 'outside' missions. Although it is prepared specifically with the Project Officer in mind, a wide distribution is encouraged. WAAC anticipates periodic updates to this guide and, accordingly, requests all users to feel free to make comments and suggestions. Comments and suggestions should be forwarded to the Project Financial Analysis Division, REDSO/WAAC in Abidjan.

The Mission Accounting and Control System (MACS) is a computer based accounting and financial management system standardized for AID worldwide. The system has been in use by AID for several years; however, it still remains a mystery to many Project Officers. Accordingly, this guide attempts to facilitate their understanding of MACS and to help them use MACS to its full potential. Project officers are encouraged to refer to this guide when they have questions about MACS reports or when they need to articulate any special requests. With the Report Utility, WAAC Financial Analysts can prepare specialized reports to meet specific needs that may be identified by Project Officers. The entire WAAC staff stands ready to assist Project Officers in excelling at their project management responsibilities.

## Section 1

### Basic Project Accounting Concepts

#### Mission Accounting Overview

Mission accounting systems are designed to provide Project Officers with the financial information necessary to manage their projects. They also meet the requirements established by AID/W, the U.S. Congress, the Office of Management and Budget, the U.S. Treasury, and other interested parties. In order to meet these diverse requirements, AID maintains two basic accounting systems; the budget allowance or allotment accounting system and the project accounting system.

The budget allowance accounting system is designed to maintain control over AID funds. The system's primary purpose is to ensure that AID does not obligate and disburse more money than is appropriated by the Congress. Records are maintained of amounts allowed, reserved, obligated, earmarked, committed and disbursed at the obligation and budget allowance level.

The project accounting system, the subject of this guide, is designed to provide management reports as well as historical data for management of the amounts obligated and expended for AID projects. Amounts reserved, obligated, earmarked, committed, disbursed and accrued are available from project ledgers and subsidiary records as maintained on MACS.

#### Project Accounting Overview and System Requirements

##### a. System Purpose

MACS is designed to monitor the progress of a project throughout the implementation process. Sub-divisions in the implementation process, called obligations, earmarks, commitments, and disbursements serve as an indispensable management tool at both the mission and bureau levels in assessing the implementation progress of projects.

b. Accounting Source Documents, Transactions, and Controls

The diagram below, which shows the most basic elements in the project accounting process, emphasizes that project implementation is a stair step process where one step follows another.

- |    |                     |  |
|----|---------------------|--|
| 1. | <u>OBLIGATION</u>   | Project/Grant Agreement                |
| 2. | <u>EARMARKING</u>   | PIO/T, PIO/C, PIO/P, PIL               |
| 3. | <u>COMMITMENT</u>   | Purchase Orders, PIO/P, Contracts, PIL |
| 4. | <u>DISBURSEMENT</u> | Vouchers                               |

The accounting source documents used in project accounting, and which substantiate and support project accounting transactions, are many and varied. Illustration 1-A is a table which lists project accounting transactions and their associated source documents.

Closely associated with project accounting are accounting controls. Certain valid conditions (control rules) must exist before succeeding transactions are permitted. The primary control in Budget Allowance Accounting is that sufficient funds must be available at an immediate higher level before a subordinate transaction is allowed. The overall manner in which project accounting transactions and controls are related follows the transaction items shown in Illustration 1-A. This illustration portrays the various accounting transactions involved in project accounting, both loan and grant, in a descending order of control levels. For example, an obligation, item 6, must be posted to MACS before an earmark reservation (fund cite), item 10, can be issued.

1. Budget Allowances:

AID/W officially notifies missions that funds are available to conduct mission programs by issuing an Advice of Budget Allowance. The allowance may be for a specific activity or project or, at the Bureau's option, may be for the full amount of the approved Operational Year Budget (OYB). The Controller's Office uses the Advice of Budget Allowance cable as a source document. The Advice of Budget Allowance cable is a preliminary step in the project implementation process. After the cable is received an appropriate obligation document must be prepared and submitted to the Controller's Office for prevalidation of fund availability.

## 2. Reservations of Funds:

AID requires that all obligation documents be prevalidated for funds availability by the Controller's Office and recorded in the accounting records prior to their execution. The prevalidation of fund availability provides for an "administrative reservation"; WAAC informs the office which initiated the action (via a fund cite request) of the complete fiscal data to be included on the obligating document.

Administrative reservations are not reported in the monthly fiscal reports to AID/W. They are reported to the mission on the MACS P12 Report and serve as an internal control and a visual check against unobligated balances, indicating that funds have been reserved or set aside for a planned obligation.

At the end of each fiscal year, all open administrative reservations against annual appropriations are cancelled. If the need for funding a planned activity continues in the next fiscal year, a new budget allowance must be issued by AID/W and the process started again.

## 3. Obligations:

The first step in project implementation is the obligation stage. While there are certainly several activities that precede the signing of the Project Agreement (PROAG), the signing of the agreement formally initiates the project and is required before any further implementation activity can take place. With the exception of PD & S funds, all projects are obligated by a PROAG or similar contractual agreement. PD & S funds can be obligated by Travel Authorizations, PIO/Ps, Contracts, or Purchase Orders. PIO/Ts and PIO/Cs are never obligating documents.

All documents representing obligation transactions must be cleared by the Controller's Office prior to their release to a supplier, the cooperating country, a traveler, contractor, U.S. participating agency (PASA), or other entity. WAAC clearance can be established by cable; the fund cite cable is then used in lieu of a signature by the Controller.

Simultaneously with the recording of the PROAG, the Controller's Office establishes a Project Element Master File. The element amounts are derived from the illustrative budget contained in all PROAGs. Without a budget breakdown the elements cannot be established and no subsequent accounting documents can be processed.

While Contingencies and Inflation can be element line items, no commitments or disbursements can ever be charged against them. When a need to use contingencies or inflation arise, the Project Officer must prepare a Project Implementation Letter formally requesting through the host country government the realignment of element amounts. See Section 7 of this manual for guidance on the preparation of Project Implementation Letters.

The current status of obligations can be found on the MACS P12 and P06B reports.

#### 4. Earmarkings:

Earmarkings set aside obligated funds for a specific activity. They are the second step in project implementation and are an intermediate activity which follows the Pro-Ag signing. The mission initiates earmarkings by submitting a fund cite request to the Controller's Office. PIO/Ts, PIO/Cs, and PILs are examples of earmarking documents. PILs, Purchase Orders and Travel Authorizations can serve as simultaneous earmarking and commitment documents. A PIO/P is always a simultaneous earmarking and commitment document.

As earmarkings, PIO documents are used to earmark obligated funds, whether loan or grant financed, when AID (USAID or AID/W) is the implementing agent.

As earmarks/commitments, Project Implementation Letters (PIL) earmark or simultaneously earmark/commit obligated funds when the Borrower/Grantee is the implementing agent. Section 7 of this guide describes the use and presentation of PILs.

WAAC assigns an earmark control number (ECN) to each earmark entered into the accounting records. This number is unique to the earmark document and is used by WAAC to enter all subsequent transactions under the earmarking. WAAC assigns the ECN upon drafting the response to a mission fund cite request; the response cable results in an open earmark reservation. The reservation remains open until WAAC either receives a hard copy of the executed earmarking document or advice from the client mission to cancel it. The MACS Report P08 "Open Earmark Reservations" includes all WAAC fund cite cables transmitted for which an earmarking document has not yet been entered into the accounting records. MACS Reports P07A and P07B detail all earmarks and the commitments/disbursements made against them.

#### 5. Commitments:

Commitments are the third step in project implementation. A commitment is a binding agreement between AID and a second party in which AID agrees to pay for specified goods and/or services. Commitment documents include Purchase Orders, Contracts, PILs, Travel Authorizations, PIO/Ps, etc. Because an earmark must exist before a commitment can be made (or at least at the same time for a simultaneous earmark/commitment), the commitment is entered into MACS under an earmark control number for the applicable earmark. Disbursement of project funds cannot be made unless a valid commitment has been recorded.

WAAC does not transmit fund cite cables for commitments. The Project Officer is responsible for ensuring that total commitments do not exceed the earmark amount. A failure to monitor total commitments against an earmark can result in an overcommitment of the USG. Consequently, WAAC recommends that all earmarking documents have one commitment applied against them. When more than one commitment per earmark document is anticipated, such as purchase orders under a PIO/C, WAAC requires that the Project Officer maintain cuff records in the earmarking document file. Special forms are available and WAAC is prepared to provide additional guidance to Project Officers.

## 6. Accruals and Disbursements:

Generally, commitments are followed by accruals which are in turn followed by disbursements. Accruals are estimates of the value of goods or services received for which payment has not yet been made. Accruals are entered into the accounting records at the end of each quarter. Accruals are reversed at the beginning of the next quarter so that subsequent disbursement for such accruals does not cause the accounting records to reflect a disbursement and an accrual for the same goods or services received.

Disbursements generally are made following the delivery of goods or rendering of services. Payment is made after the transaction has been vouchered, approved, audited, certified by an Authorized Certifying Officer and processed by a Disbursing Officer.

## 7. Advances:

Advance payments are recorded in a separate ledger. They are not considered disbursements until a disbursement voucher has been processed, at which time the advance will be reduced and a disbursement will be recorded in the amount of the voucher.

## c. Other Concepts:

To complete a Project Officer's understanding of project accounting terminology, two other concepts are important; accrued expenditures and pipeline. These two terms measure project financial progress. Cumulative accrued expenditures are the sum of cumulative disbursements plus accruals as of the end of a quarter. Pipeline is the difference between cumulative obligations and cumulative accrued expenditures as of the end of a quarter.

As of the end of a quarter, cumulative accrued expenditures tell a Project Officer the dollar amount of goods and services received under the project since inception; pipeline tells a Project Officer the dollar amount of funds remaining to procure goods and services under the project. A Project Officer should know that funds earmarked or committed are not removed from the pipeline until goods or services have been received for those funds.

TABLE OF TRANSACTIONS AND SOURCE DOCUMENTS

<u>Transactions</u>	<u>Source Documents</u>
1. Project Authorization	Project Paper Data Sheet
2. Operational Year Budget (for each project)	Congressional Presentation
3. Budget Allowance	(1) Budget Allowance Cable (2) Budget Allowance Advice
4. Conditions Prior to Obligation	(1) Budget Allowance Advice Limitation (2) Project Authorization (3) Cables
5. Reservation	PROAG (unsigned)
6. Obligation	(1) PROAG (signed) (2) Grants (3) Contracts (4) Obligating PIO/P's
7. Element Budget	(1) PROAG (Financial Plan) (2) Project Implementation Letters
8. Condition Precedent (to disbursement)	(1) PROAG (Covenant and Condition) (2) PILS
9. Disbursing Authorization	Disbursing Authorization
10. Earmark Reservations	<u>Unsigned Implementing Documents:</u> (1) Project Implementation Letters (PILS) (2) Project Implementation Orders (PIOs) a. Commodities b. Participant c. Technical Services

- |  |   |
|--|---|
| 11. Earmark                                      | <u>Signed Implementing Documents:</u><br>(1) Project Implementation Letters (PILS)<br>(2) Project Implementation Orders (PIOs)<br>a. Commodities<br>b. Participant<br>c. Technical Services |
| 12. Commitment Reservation<br>(not used by WAAC) | <u>Unexecuted Documents:</u><br>(1) Contracts<br>(2) Purchase Orders<br>(3) PIO/Ps<br>(4) "Sub-agreements" such as fixed amount reimbursement agreements.                                   |
| 13. Commitment                                   | <u>Executed Documents:</u><br>(1) Contracts<br>(2) Purchase Orders<br>(3) PIO/Ps<br>(4) "Sub-agreements" such as fixed amount reimbursement Agreements.<br>(5) PILS                         |
| 14. Advance                                      | SF-1038 and other voucher forms   |
| 15. Disbursement                                 | SF-1034 and other voucher forms   |
| 16. Accrual                                      | SF-1017 Journal Voucher or equivalent   |

## Section 2

### Definitions of AID Financial Terms

- Accountability date: The date by which an advance should be liquidated. Generally this is thirty days from the date an advance was given. If quarterly advances have been specifically approved by the Mission Director in a Project Implementation Letter the accountability date may be 120 days from the date the advance was given.
- Accrued expenditures: The sum of disbursements plus accruals. See the definition of accruals below.
- Accruals: The value of goods or services delivered or performed but not yet paid for. Accruals are calculated quarterly and submitted by the Project Officer to the Controller's Office on the P09 report.
- Advance: A payment made prior to the full delivery of the goods or services ordered. For project accounting purposes advances are not reflected as disbursements until the liquidation of the advance occurs through a "No Pay" voucher.
- Advancee code: (See Agent/Contractor Code)
- Agent/contractor code: A unique alphanumeric number used by the computer to identify an entity associated with an obligation, commitment, advance, or payment.
- Allowance: (See Budget Allowance)
- Authorization: A Project Authorization is AID's approval to obligate up to a specific amount for the purposes outlined in a project paper. The Administrator or his/her designee authorizes. The authorization is usually contained in the project paper published by AID/W, with advance notification by cable provided to the field.

Budget allowance:

A specific authority to obligate funds during a fiscal year. AID/W issues a budget allowance to the field in the form of an Advice of Budget Allowance, which includes the total amount that can be obligated for a specific purpose. It is represented by an alphanumeric Budget Plan Code (BPC) which identifies the recipient mission, functional account, etc. A separate control account is maintained in MACS for each budget allowance in the official accounting records. (See MACS Accounting Codes, Appendix C, for an explanation of the BPC.) Such funds must be obligated before the end of the fiscal year (midnight on September 30) in which they were allowed to the mission.

Budget plan code:

(See budget allowance and Appendix C.)

Commitment:

An agreement between AID and a second party to pay a specified amount for specified goods or services. For example, a contract under a PIO/T or PIO/C is a commitment. The PIO/T and PIO/C are the earmarks. Examples of commitment documents are contracts, purchase orders, and travel authorizations. A PIO/P is a simultaneous earmark and commitment document.

Disbursement:

The amount of money actually paid or charged to a commitment document for goods delivered or services performed. Advance payments are not considered disbursements.

Earmark:

The setting aside of a sum of money within a budget element. Besides specifying the monetary amount, the earmarking document specifies whether AID or the host country will contract for the activity, the purpose of the contract, and the period of performance. In general, if the host country is to administer the contract the earmarking document is a PIL. If AID is to administer the contract, the earmarking document is a PIO/T, PIO/C, or a PIO/P.

Earmark control number:

A number assigned by WAAC at the earmark reservation stage for funds control purposes. It is this number which WAAC uses to access the files in MACS for all accounting transactions relating to the earmarking documents. The ECN is a seven digit alphanumeric code; the first digit is a letter which designates the specific mission, the second digit is a number which designates the fiscal year in which the reservation was issued. The remaining five numbers are sequential.

Earmark reservation:

An amount of money administratively set aside from a budget element to fund a planned earmarking. WAAC creates an open earmark reservation based on a client mission's fund cite request. Unsigned earmarking documents are earmark reservations. Earmarks plus earmark reservations equal the amount of obligated funds set aside in a project.

Element:

An element, or budget element, is a general breakdown of the project cost centers. Element budgets are initially established in an annex to the PROAG or by reference to the project paper. Project elements may provide for either input or output accounting. Project elements usually used for input accounting are Technical Assistance, Commodities, Construction, Evaluation, and Audit, etc. Output accounting requires the Project Officer to specify in the project paper what input will produce which outputs. Element budgets are changed by means of a PIL.

Expenditures:

Disbursements plus accruals; synonymous with accrued expenditures.

Liquidation:

Generally refers to the amount disbursed against an obligation or commitment account. Also refers to the amount of an advance account which has been recovered or accounted for.

Obligation:

For projects an obligation is AID's agreement to provide a specific sum of money to an entity of the host country government or its designee. Obligations are created when the Project Grant or Loan Agreement is signed. The signed PROAG obligates a specific sum for a specific time period. For bilateral projects, the PROAG is usually the obligating document. For unilateral projects, the obligation is usually a contractual type document such as a personal services contract, purchase order, lease, or travel authorization.

Pipeline:

A measure of project financial progress. Pipeline is the difference between the amount of cumulative obligations and cumulative accrued expenditures at the end of a quarter.

Reservation:

Amounts administratively set aside against a budget allowance which represent a planned obligation for either operating expense or program funds. Project reservations are based on unsigned PROAGs, but supported by project authorizations. Reservations are tentative in nature and are automatically cancelled at the end of the fiscal year if planned obligations are not effected.

Reservation control number: A seven digit alphanumeric number assigned by WAAC at the time of reservation of budget allowance for funds control purposes. WAAC issues the RCN upon request from the client mission for planned obligation activities.

### Section 3

#### Reports Commonly Used By Project Officers

##### a. Introduction

This section discusses only those reports which are commonly used by Project Officers. A detailed list with descriptions of the MACS inventory of project reports is presented in the Appendix. Examples are included in the Appendix.

The Project Officer should keep in mind that the MACS reports constitute the official accounting records for his/her project. If at any time the Project Officer believes the reports to be in error, he/she should immediately report the discrepancy to the WAAC Controller's Office. Supporting documentation which indicates that an error or omission has occurred should be included in such reports by the Project Officer. For example, if the Project Officer in reviewing the PO8 (Open Earmark Reservations) notices that a PIO which has been executed (signed) is still listed as unearmarked, WAAC should be immediately notified and a duplicate copy attached. Reasonable delays due to pouching should be considered.

##### b. P12 - Project Funds Available for Obligation

The P12 is issued monthly to WAAC client missions. It summarizes by mission and by Budget Plan Code (BPC) the status of all current fiscal year budget allowances. Under each budget allowance is a list of projects for which current year funds have been allowed.

The report is presented in six columns. The first column gives the BPC and project title. The second column is the project number. The third column, the Budget Allowance Amount, is the amount available for obligation in the current fiscal year. These amounts must be obligated before September 30 or they revert back to AID/W. At any time if a Project Officer realizes that amounts available for obligation will not be obligated before September 30, the amounts should be immediately reported to WAAC so that they can be returned to AID/W and reprogrammed. This is particularly important for Self-Help and Small Project Assistance funds where individual activities are often waitlisted pending availability of funds.

The fourth column is the current total of funds obligated, which represents a signed PROAG or other obligating document. Don't forget to report any errors or omissions in this column.

The fifth column, the Open Reservation Amount, represents amounts for which the Controller's Office has issued a fund cite cable (prevalidation of funds availability) but has not yet received a copy of

the executed documents. Remember, the Project Officer should be curious about amounts in this column, and should follow up to determine the status of the related obligating document.

The sixth and final column is the amount available for reservation/obligation. These amounts represent planned project activity which has not yet reached the reservation or obligation stage, and should remind the Project Officer to start the obligation process.

c. P08 - Open Earmark Reservations

The P08 is issued monthly to all client missions. It provides mission management and Project Officers with a list of earmarking documents for which WAAC has issued a fund cite cable but has not yet received a copy of the executed document. This report reminds the Project Officer to ensure that WAAC has received copies of executed earmarking documents or to follow up on the status of the documents.

The report is presented in seven columns. The first column gives the planned date for the commitment document to be signed. For example, if the earmarking document is a PIO/T, the planned commitment date represents when the Project Officer estimates that the contract will be signed. If the fund cite request did not provide a planned commitment date, then WAAC automatically assigns the posting date to this field. The second and third columns are the earmark document number and earmark control number. The fourth column is the project element from which the funds have been set aside. The fifth column is a description of the goods or services to be procured. The sixth column is the amount of funds set aside by the earmarking document. The seventh column provides a place for Project Officers to write remarks about the outstanding earmark reservations. The Project Officer should notify WAAC whenever information in the P08 is incorrect, outdated or omitted.

The P08 can be used in conjunction with either the P06B or the P07A & B reports to determine the amount of unearmarked/unreserved funds remaining in a project element budget. Before requesting a fund cite (earmark reservation) the Project Officer should ensure that funds will be available. For example, if the P07B report indicates that for a particular project element which has a budget of \$100,000, \$55,000 has been earmarked, and the P08 reflects earmark reservations of \$30,000 under the same element, the Project Officer would be able to request a fund cite for that element for an amount no greater than \$15,000.

d. P06B - Summary Project Financial Report by Element

This monthly report provides an overview of a mission's portfolio of projects in terms of degree of financial implementation at the project element level. It includes summary totals for each project with respect to life of project funding (Project Authorization amount); at the project and project element levels, it presents cumulative obligations, earmarks, commitments, expenditures to date and pipeline.

From the P06B report the Project Officer can identify gross project implementation trends and pipeline problems at the project element level. The pipeline can be further analyzed by stages of implementation, namely the amount unearmarked, uncommitted earmarks, and unexpended commitments.

e. P07A & B - Comprehensive Pipeline Reports

These monthly reports provide a detailed pipeline listing of a project at the earmark (implementing document) level of detail. The report for each project is organized by project element; the P07A combines data for all fiscal years; the P07B breaks down data by fiscal year of funding. The first line of figures show the project element budget amount, derived from PROAGs, under the "Obligated/Earmarked" column opposite the project element name. It also shows the amounts committed, disbursed, and accrued for that element together with the unexpended balance. The next series of entries within a project element details each earmark within that element, listing the amounts committed, disbursed, accrued and unexpended for that earmark. Finally the unearmarked balance of each element is shown, as well as the total amount earmarked.

Because A.I.D.'s accounting system requires that accruals be estimated at the end of each quarter, i.e., 12/31, 3/31, 6/30, or 9/30, accruals will be presented only on the monthly reports ending on those dates. Accrual amounts should be developed by Project Officers in coordination with the Controller's Office via the P09 report.

The principle uses for the P07 reports are a) to manage the financial resources of the project by identifying residual balances in various accounts and b) to pinpoint specific implementation problems.

The Project Officer should review these reports periodically to assess the financial implementation status of the project, thereby ensuring that they conform as much as possible to the project's physical implementation, i.e., monetarily reflecting the value of goods and services delivered to the project. The Project Officer should also check the report for accuracy, ensuring that all significant transactions have been reflected. Discrepancies should be brought to the immediate attention of the Controller's Office.

Each implementation step of financial nature that takes place in a project is reflected as an accounting transactions: earmarks, commitments, accruals, and disbursements. Until disbursements are made, all preceding transactions are mostly estimates. For example, a PIO/C is issued to procure a bulldozer for a project and is estimated at \$45,000. When a contract is finally issued, the bulldozer's cost may go down to \$42,000 due to competition. The Project Officer should request the Controller's Office to de-earmark the PIO/C from \$45,000 down to \$42,000. When the final invoice is presented the final cost may be down to \$40,500 due to price fluctuations and/or discounts. In this case the Project Officer should request that the Contract Officer take action to de-commit the residual balance. (Only a Contract Officer is authorized to modify a contract.)

By de-earmarking or de-committing residual balances as they occur in the project, one can make funds available for reprogramming. Review of the P07A and P07B reports allows a Project Officer to ascertain when funds should be reprogrammed.

These reports are also useful for following-up on delayed billings or non-performance by contractors or procurement agents.

f. P09 - Project Accrual Worksheet

The P09 is a quarterly report issued at the end of the second month of each quarter to the project offices of all client missions. It is a listing of unliquidated commitments which includes pertinent information to assist Project Officers in computing quarterly accrual figures. See Section 6 for additional explanations and on how to complete the accrual worksheet.

The P09 generally contains enough detail about a commitment, in terms of the cumulative amount, unliquidated balance, commitment period, last transaction detail, so that accruals may be computed without reference to supporting documentation.



## Section 4

### Fund Cite Requests

#### a. Introduction

The fund cite request is the request for prevalidation of fund availability from the Controller's Office. Within each fiscal year funds become encumbered by project and by element. A fund cite is required before any obligation or earmark can be executed. When a client mission makes a fund cite request, WAAC reviews the official accounting records to ensure funds are available and then logs the request in its ledgers by mission and fiscal year. The request is then entered into MACS as an open earmark reservation and cabled to the requesting mission.

The open earmark reservation appears on the MACS PO 8 and the PO 7A and B Reports. Note that on the PO 7A and B Reports the earmarking document is listed but no amount is provided. When the earmark document is executed and received by WAAC and posted to MACS, it drops off the PO 8 Report and the amount appears on the PO 7 Reports.

WAAC's internal policy is that all fund cites are to be issued within three working days calculated from date of receipt of the request to the issuance of the responding cable. Project officers should keep in mind that delays can result from the handling of cable traffic to and from the Embassies, local holidays, or the lack of funds availability. In the latter case, WAAC will often try to take intermediate steps to make funds available.

#### b. Standard Format for Requests

All fund cite requests should be on a separate cable and not commingled within a cable dealing with other subject matters. They should never be contained within a cable which is the action of a different division of REDSO. The subject line of the cable should start with the phrase "FUND CITE REQUEST - PROJECT...". These cables receive priority attention by WAAC. Some client posts have unilaterally instituted a policy where fund cite requests are in the same format as the WAAC response. WAAC has found this practice to be highly effective and encourages all posts to implement the same procedures. See Attachments 4A and 4B.

Before requesting a fund cite, the Project Officer should determine that funds are available. To determine the amount of funds available the MACS PO 7B and the PO 8 reports should be reviewed. The PO 7B shows the unearmarked balances by project element and fiscal year. The PO 8 shows open earmark reservations. The unearmarked balance per the PO 7B minus the open earmark reservation per the PO 8 equals the amount available for additional implementation activity. Any activity after the report dates must also be considered.

If adequate funds are not available per the P07B, the Project Officer should review the P07A to determine if funds can be made available within an element for all fiscal years. Since fund cites are made only within one fiscal year, multi-year funded earmarkings result in multiple fund cites (split funded). A separate PIO number is required for each fiscal year funds. For example, if there are not adequate funds available in FY 88 element amounts, additional funds might have to be encumbered from a second fiscal year, FY 89, resulting in two PIOs for the same implementation activity. If funds are not available in the element for all fiscal years then the budget element amounts might have to be realigned. See Section 7 dealing with Project Implementation Letters for the proper procedures to realign budget elements.

The fund cite request should contain the following information:

- \* Amount in dollars or, for foreign currency trust funds, in the local currency.
- \* The BPC if the Project Officer can identify exactly from where the funds should be issued. When the BPC is not specified, WAAC will issue the fund cite from the oldest funds from which the full amount is available.
- \* The project number.
- \* The project element number.
- \* The planned commitment or obligation start and end dates.
- \* A brief description of the transaction.

c. Standard Format For Responses

WAAC responds to all fund cites on a standard format. The subject line always starts with "PROJECT FUND CITE - PROJECT...". The requesting cable number is listed as the reference. Attachment 4B is an example of a properly issued fund cite.

When the earmarking, committing, ordering, and paying documents are issued the complete fund cite should be quoted. While WAAC can usually determine the complete fiscal data by the ECN, other USG offices require different parts of the cite. For example, RAMC/Paris operates on the appropriation level. WAAC receives the 1221 Report from RAMC and FMCs showing disbursements and other transactions by appropriation, not earmark document or ECN. AID/W often relies on the earmark and/or commitment document numbers.

The earmarking document must be entered into MACS before any activity under the earmark can be recorded into MACS. Accordingly, the earmarking documents must be forwarded to WAAC immediately upon issuance.

Note that all earmarking and commitment documents, issued under a U.S dollar appropriation, must be issued in U.S. dollar amounts. For goods or services procured with foreign currency, the foreign currency amount can be included but the maximum U.S. dollar amount must be cited. All entries into MACS are currently entered in U.S. dollars. (A new MACS release is being prepared which will allow foreign currencies to be entered for foreign currency appropriations such as foreign currency trust funds.) WAAC is responsible for determining the exchange rate for documents dealing with foreign currency amounts.

ATTACHMENT 4B

VZCZCABI \*  
RR RUTAAK  
DE RUEHAF #4617 335 \*\*  
ZNR UUUUU ZZB  
R 311224Z NOV 89  
FM AMEMBASSY ABIDJAN  
TO AMEMBASSY CONAKRY 9922  
BT  
UNCLAS ABIDJAN 24617

CLASS: UNCLASSIFIED  
CHRG: AID 11/30/  
APPRV: WAAC: DARNC  
DEFTD: WAAC: APAB-  
CLEAR: WAAC: L. JJE.  
STON  
2. PJACOBS  
DISTR: RFDSC WAAC

AIDAC

E.O. 12356: N/A  
SUBJECT: PROJECT FUND CITE - GUINEA PROJECT 698-2463

REF: CONAKRY 05653

1. FUND CITE REQUESTED RETEL IS::

AMOUNT: DOLS 35,000.00  
- APPROPRIATION: 72-1191314  
- BPC: GSSA-89-21675-KG12  
- ECN: Y020075  
- PROJECT NO: 698-2463  
- PROJECT ELEM: 01  
- PIC/P NO: 675-2463-1-90048  
- DESCRIPTION: 10 GUINEAN RURAL ROADS E  
ATTENDANCE AT COURSE AT ENSTP/YAMOUSOJERO

2. QUOTE ALL REPEAT ALL FUND CITE INFO. ON  
AND PAYING DOCUMENTS.

3. FORWARD COPY OF EARMARKING DOCUMENT TO  
ISSUANCE. BROWN

BT  
#4617

NNNN

PP

UNCLASSIFIED

ABIDJAN 24617

## Section 5

### Participant Training and MACS

#### a. Introduction

Participant training activities are funded under either bilateral or unilateral projects (Grant, Loan, or PD&S funds). The majority of the Agency's training activities are handled through AID/W for training in the United States. MACS includes special programming to account for AID/W managed participant training funded at the mission level. There is no similar programming for third country (mission to mission) participant training.

#### b. Third Country Training

Third country training does not involve AID/W's standard cost/confirmation, master disbursing account, and related credit transfer procedures. Instead, such training is handled in MACS using normal obligation, earmark, and commitment documentation. Third country training is executed under bilateral projects through the use of either regular earmarks and commitment(s) or by using a simultaneous earmark/commitment document (PIO/P). Under unilateral projects it is executed as a direct obligation. In all cases, the related disbursements are either paid directly by the funding mission against billings by the training institution or, more typically, are made directly by the training mission and Advice of Charged (AOC) to the mission which funds the training. Third country training costs are accrued to the extent necessary.

#### c. Participant Training in the United States

Participants trained in the U.S. are processed, paid and supported through AID/W. The mission issues a PIO/P, using the estimated standard costs periodically supplied by AID/W, and sends it to Washington. Washington arranges the training program, revises the estimated cost (PIO/P worksheet amount), and issues a confirmation cable.

Except for international travel, all participant training costs are paid from the "Master Disbursing Account" (MDA). This includes the maintenance allowances paid as an advance by the mission or issued to the participant during the course of his/her studies. The MDA is funded by the quarterly "credit transfers" automatically processed by MACS based on the PIO/P and confirmation cable amounts. Note: Funds flowing into the MDA are merged for all missions and lose their identity upon entering that account. Funds contained in and disbursements made from the MDA cannot be identified with funds provided for any specific participant, by a specific mission, or from a given BPC/appropriation.

The PIO/P budget submitted to AID/W should not group international travel and the participant maintenance allowance together under funds reserved for mission control and disbursement. The advance maintenance allowance should be included in the funds to be credit transferred and must be entered accordingly. When an advance maintenance allowance is issued, the MDA fiscal data should be cited regardless of the office processing the voucher for payment (Embassy cashier or WAAC). The citing of the MDA fiscal data also applies even when a call forward or confirmation cable has not been received. These disbursements are recorded in MACS as a Disbursement Out (DO) transaction. This creates automatically an AOC to AID/W at the end of each month. This process allows Washington to have complete control over the participants' maintenance allowance.

The Master Disbursement Account fiscal data is updated each year so as to reflect the current fiscal year. Accordingly, for FY 1990, advance maintenance allowances should be charged against BPC: CEHX-90-11000-M912 and Appropriation 72-LLX1025.

PIO/P confirmation cables are sent out by PFM/FM/PAFD usually revising the AID/W training costs. Accordingly, the entire PIO/P worksheet amount is revised. It also provides other training data. As soon as these cables are received, the original PIO/P entry in MACS is adjusted to correspond to the confirmation cable for adjustments less than \$1,000. For adjustments greater than \$1,000, the respective missions must amend the PIO/P and notify WAAC by cable that it accepts the revised budget as presented in the confirmation cable. (WAAC will notify the missions immediately when funds are not available for posting revised budgets.) Attachment 5-A is a standardized cable advising a client mission of a PIO/P adjustment. Client missions should not adjust their records based on the AID/W confirmation cable, but rather upon receipt of the WAAC adjustment notification cable.

Expenses chargeable to the Master Disbursing Account are never accrued on the quarterly accrual worksheet.

#### d. Fund Availability

Guidance for determining whether or not funds are available for new or for amending existing PIO/Ps can be found in Section 4, item b., Standard Format for Requests.

DE RUEHAB #4541  
ZNR UUUUU ZZH  
R 301509Z NOV 89  
FM AMEMBASSY ABIDJAN  
TO AMEMBASSY NOUAKCHOTT 2016  
BT  
UNCLAS ABIDJAN 24541

CLASS: UNCLASSIFIED  
CHRG: AID 11/28/89  
APPRV: WAAC:DARNOLD  
DRFTD: WAAC:ABAE:JAR  
CLEAR: WAAC:FJACOBS  
DISTR: REEDS WAAC CERO

AIDAC

E.O. 12356: N/A  
SUBJECT: AID/W PARTICIPANT (PIO/P) PLACEMENT ADJUSTMENT  
REF: STATE 367755

FOLLOWING ARE PARTICIPANT BUDGET ADJUSTMENTS UNDER AID/W PLACEMENT CONFIRMATION PROCEDURES.

A. WHERE ADJUSTMENT IS FOR AMOUNT MORE THAN DOLS 1000 RESPECTIVE MISSION SHOULD AMEND PRO/P. AND ADVISE WAAC, ABIDJAN.

B. WHERE ADJUSTMENT IS FOR AMOUNT LESS THAN DOLS 1000 PROJECT ACCOUNTANT WILL MAKE NECESSARY ADJUSTMENT AND ADVISE MISSION. (PIO/P AMENDMENT NOT NECESSARY)

PIO/P ADJUSTMENTS FOR WHICH FUNDS ARE NOT AVAILABLE WILL BE LISTED SEPTEL FOR COMMENTS AND ADVICE FROM RESPECTIVE MISSIONS. MISSIONS SHOULD NOT ADJUST RECORDS UPON RECEIPT OF AID/W CONFIRMATION CABLE BUT SHOULD WAIT UNTIL SUBJECT CABLE IS RECEIVED FROM WAAC, ABIDJAN.

PIO/P	NAME	ECN	ADJUST. AMT. (DOLLAR AMOUNT)
882-8987-1-60289	SEYDOU COULIBALY	U-24 191	1000.00

BT  
#4541

NNN

3

UNCLASSIFIED

ABIDJAN 24541

21A

## Section 6

### Accrued Expenditures and the Project Officer

#### a. Introduction

A.I.D. uses the accrued expenditure system of accounting and financial reporting for projects because this system is needed for effective management. Accrued expenditures, or simply expenditures, provide program and management personnel with timely data on the monetary value of goods received and services rendered for each project. The accrual basis is superior to the checks issued basis for reporting project expenditures because it results in stating A.I.D.'s expenditures for goods and services in the fiscal period in which they are actually incurred. They are, accordingly, a better financial indicator of progress than either obligations or disbursements because they most nearly represent physical progress.

In addition, the accrued expenditure system is required by Public Law 84-863 (31 U.S.C. 66a(c)). The law requires that the head of each Agency shall cause the accounts of each Agency to be maintained on an accrual basis.

This system requires that:

1. All analyses of expenditures by project or purpose be on a constructive receipt basis, i.e., services rendered and materials provided.
2. Project reports be in terms of accrued expenditures, rather than disbursements.
3. Accruals recorded in the accounts at the end of each accounting period (calendar quarter) will be reversed in the succeeding period as the first transaction in the project ledger.

Per item 3., above, accruals are presented in the MACS reports only for end of quarter reports, i.e., the reports for the periods ending September, December, March, and June. The monthly MACS Reports are on a cash (disbursement) basis. (Project Officers should visualize a cash basis as similar to a personal checking account - expenses are incurred when paid for. Under the accrued expenditure system expenses are incurred when the goods are received and services are rendered.)

#### b. Definition of Accrued Expenditures

accrued expenditures = disbursements + accruals

Accrued expenditures are defined as disbursements plus accruals. Disbursements are cash payments made, and accruals are defined as goods or services received but for which an invoice has not yet been received and/or payment has not been made.

c. MACS P09 Accrual Worksheet

Project officers are the source of all accruals. Their close involvement with their projects make them more readily knowledgeable of the status of goods or services received but not yet paid for. In addition, the Project Officer is encouraged to use the P09 as a quarterly review of the projects. For example, when an unliquidated commitment remains on the books but all activity has been finalized the Project Officer should take steps to decommit any balances. This will make available for reprogramming funds which otherwise would be earmarked and unavailable for additional activities.

Towards the end of the second month for each quarter WAAC sends out to all missions the current P09 report. The report is a listing of unliquidated commitments by project and earmark control number. It contains details about each commitment, including a description, cumulative commitment amount, last disbursement made, unliquidated balances, and commitment start and end dates. The P09 is designed to give sufficient information to the Project Officer so that accruals may be computed without reference to supporting documentation. Project Officers are requested to complete the report and return it to WAAC for posting to MACS at least a week prior to the end of the quarter.

WAAC produces a second report during the final week of the quarter and applies the amounts listed by the Project Officer to the latest unliquidated balances in each commitment. These amounts are then input into MACS for the quarterly reports to AID/W.

It is suggested that the Project Officer make a copy of the completed P09 for reference during the same exercise in the follow-on quarter.

d. Development of Accrued Expenditures

The responsibility for developing accrued expenditures rests with the USAID office responsible for project management. The Project Officer is aware of the physical status of project activities and should be able to secure or generate data which the Controller's Office can use for accruals.

To the fullest extent possible, data on accrued expenditures are to be obtained under fully disciplined procedures based on valid documents or, where appropriate, by measurement or computation. All such work should be carefully performed and supervised.

In certain cases, it may be necessary to base accrued expenditures on carefully made estimates rather than on bills, reports or other documents. Where estimating techniques are necessary, the responsible official should see that appropriate checking procedures are applied from time to time to make sure that valid estimates are being recorded and reported.

The accrual process is not an exact science. It may require many estimates and judgments. The objective should be to produce financial data that is useful and not misleading. In determining the degree of precision to be employed in accruing expenditures, due consideration should be given to the materiality and relative significance of the items involved. Meticulous procedures which do not produce materially more reliable results or provide offsetting benefits should be avoided.

The types of accruals and the most common documents used to accrue expenditures are as follows:

1. Technical Assistance

Expenditures are accrued based on previous billings prorated for the amount of effort not yet disbursed. For example, a large TA contract is often invoiced on a monthly basis. Using prior billings as a guide, the Project Officer should accrue for the periods where services have been received but not yet billed and/or reimbursed.

2. Commodities

Local procurement - Expenditures are accrued based on contract or purchase order amounts for items received but not yet paid for. Source documents include receiving reports, the original purchase orders, and terms of the underlying contracts.

Offshore procurement - Expenditures are accrued on the basis of shipping reports and/or bills of lading and suppliers invoices provided to AID by suppliers or host countries. If suppliers invoices are not available, cost of the goods may be obtained from underlying contracts or suppliers catalogs and quotations. In some cases, the status of procurement actions in process can be obtained by consulting with the Procurement Office or contacting the supplier.

3. Training Services

Participant training managed by AID/W where disbursements are made from the Master Disbursement Account are never accrued. If training is conducted in the host country or a third country, the estimates in the training budget are prorated for time elapsed. Accrued expenditures for transportation are based on the request for transportation.

## Section 7

### Project Implementation Letters and MACS

#### a. Introduction

The Project Implementation Letter (PIL) is prepared by the USAID at any time during project implementation when the USAID Project Officer considers it appropriate. The PIL provides administrative, financial and/or technical guidance or clarification to the counterpart Host Country Project Manager or authorized representative.

All PILs which impact on the use of or disbursement of project funds must have the Controller's Office clearance. WAAC has standardized the format for these PILs so as to provide clear guidance to the Project Accountant for input into MACS. While the following sub-sections cover the most common types of financial PILs, the essential elements are as follows:

#### 1. Addressee:

Is the letter addressed to the appropriate Host Government official?

#### 2. Number:

PILs are controlled documents. They must be numbered sequentially. The number assigned is in order of signature by the Mission Director, not the drafting order by Project Officer.

#### 3. Reason for letter:

As requested by...

#### 4. Purpose:

What is being approved?

#### 5. Financial implications:

How much is earmarked and/or committed. The PIL should clearly state that it earmarks and/or commits a specific amount and include a budget as necessary. The methods of payment should be clearly stated as well as the relationship to the total project budget or annual plan.

#### 6. Responsibility:

Who is going to do what and how should it be done.

b. Project Budget Element Realignments

PROAG Budgets are amended when additional funds are being obligated by A.I.D. or when the amounts obligated by project element need modification. A PROAG Amendment is required when additional funds are being obligated; a PIL is used when budget elements are being realigned. For realignment of budget elements, the PIL should include:

1. Signatures evidencing A.I.D. and B/G mutual concurrence.
2. The amount of money to be realigned.
3. A budget break down of the amount of money being realigned. This should be in table format per following illustration:

<u>Element</u>	<u>Original</u>	<u>This Action</u>	<u>Final</u>
No. 1	\$ 50,000	\$(10,000)	\$ 40,000
No. 2	100,000	(40,000)	60,000
No. 3	<u>10,000</u>	<u>50,000</u>	<u>60,000</u>
Totals	\$160,000		\$160,000

This example reduces the amounts in Elements No. 1 and 2 and increases the amount in Element No. 3.

4. A narrative description of the proposed action should also be included.

c. AID Approval of Host Country Contracts

Making funds available for host country contracts and host country contract approvals are always provided by PILs. These types of PILs should include the following elements in addition to those listed under items d. and e., as appropriate:

1. Reference to the contract being approved.
2. A statement of the amount which A.I.D. agrees to pay.
3. Where appropriate a statement that, as agreed, A.I.D. will issue a Direct or Bank L/Com to the supplier.
4. If the commitment is an amendment to an existing agreement the approval PIL should cite the original amount, the amount of change, and the new commitment amount.

d. Earmarking PILs

Earmarking PILs are the preferred method for making funds available for a Host Country Contract. They are used when the PIL is to earmark funds but a contractual agreement is to be executed by the B/G for the commitment. (Commitments executed by the USG require a PIO as the earmarking document.) Funds cannot be processed for payment nor should goods or services be received without the commitment document.

Earmarking PILs should contain the following essential elements:

1. Signatures evidencing A.I.D. and B/G mutual concurrence. B/G concurrence is not required but is recommended.

2. The amount of money to be earmarked. (PILs approving bid tenders such as IFBs, RFQs, and RFPs are classified as earmarking PILs. The amount of money to be earmarked should be indicated in the PIL, based on engineering estimates.) The preferred wording would be, for example, "Accordingly, this PIL earmarks U. S. Dollars...".
3. The budget element to be encumbered by the earmark.
4. The general purpose for which funds are to be earmarked.
5. The proposed financing mechanism, whether Bank L/COM or Other.
6. A PIL number incorporating the project number and PIL sequence number.
7. The expected period of performance.

e. Commitment PILs

Commitment PILs can be used for A.I.D. funding of Host Country activities where proposed activities do not require a contract. An earmarking PIL is usually already in place. Also, the commitment PIL is useful for approving Host Country Contracting agreements where A.I.D. is not a party to the HCC. For example, for those instances where A.I.D. will reimburse the Host Government rather than make payment directly to the contractor.

Commitment PILs, being similar to contractual agreements, should contain the following:

1. Signatures evidencing A.I.D. and B/G mutual concurrence. B/G concurrence is not required but is recommended.
2. A complete description of who is going to do what and how it is going to be accomplished.
3. A budget. The budget should state clearly that a certain amount of U.S. Dollars are being committed.
4. Payment provisions specifying method of payment, documentation for payment, treatment of advances, required certifications and approvals, etc.
5. A PIL number incorporating the project number and PIL sequence number.

f. Earmarking and commitment PILs.

Earmarking/commitment PILs should contain the same items as listed for commitment PILs but clearly state that the PIL earmarks and commits the USG a specified amount in U.S. dollars.

## Section 8

### Financial Reviews by Project Officers

#### a. Introduction

It is the Project Officer who is responsible for the implementation of their respective projects. The Controller's Office assists in monitoring project funds, but cannot take the initial steps to de-earmark or decommit residual or excess balances. Accordingly, when excess funds remain in earmarking documents or residual funds in commitments, the Project Officer should initiate action to reprogram these balances for additional project activities.

WAAC experience is that the most frequent cause for delays in issuing fund cites immediately upon receipt of the requesting cable is that funds are not available. This is usually due to excess or residual balances under various earmarks and/or commitments. By keeping these balances at a minimum, the Project Officer assures himself of receiving fund cites quickly and without undue delays.

#### b. Excess Funds in Earmarking Documents

Earmarking documents such as PIOs are internal AID documents which are used as instructions to a Contracting Officer. Frequently the earmark amount is greater than the commitment amount, and thus an excess balance is created. Upon issuance of the committing document such as a contract or purchase order, the Project Officer should amend the earmarking document to de-earmark the excess balance. This activity is easily accomplished by monthly reviews of the PO7A or B reports. With few exceptions, the Earmark and Commitment columns on these reports should be equal.

To de-earmark excess balances, the Project Officer should perform the following steps:

1. Review the underlying commitment to determine that all planned activity is fully committed.
2. Prepare an amendment to the earmarking document which decreases the earmark amount to the commitment amount. Host government approval is not required. In addition, only the face sheet of a PIO is usually needed.
3. Distribute the amended earmark document to the same offices as the original document. This notifies the Contracting Officer that funds are not available for any additional activity.
4. WAAC will de-earmark the excess balance upon receipt of the hard copy of the amended document.

c. Residual Balances in Commitment Documents

A commitment is a contractual agreement between the administering agency and a specific party to pay a specified sum for specified goods or services. In A.I.D. only a contracting officer is authorized to issue commitments or modify them. (The term contracting officer means those officials with a contracting warrant. This usually includes the Mission Director or his designee, the Deputy Director, the Executive Officer, and Contracting Officers.) Accordingly, to de-commit balances in a contractual agreement (contracts, purchase orders, etc.) action by the contracting officer is required.

There are formal procedures for Contracting Officers to follow for contract close-outs. Most contracts have minimal residual balances and are decommitted over time. If a Project Officer identifies a commitment with a significant residual balance, he/she should request the Contracting Officer to modify the contract. The modification can downward adjust the commitment amount to the new desired amount.

WAAC requires a hard copy of any decommitting document in order to verify that the authorized officials have executed the document. Requests by cable can be processed only when the cable clearly states that the Contracting Officer, by name, has either closed or modified the contract and that there is a pressing need for immediate action.

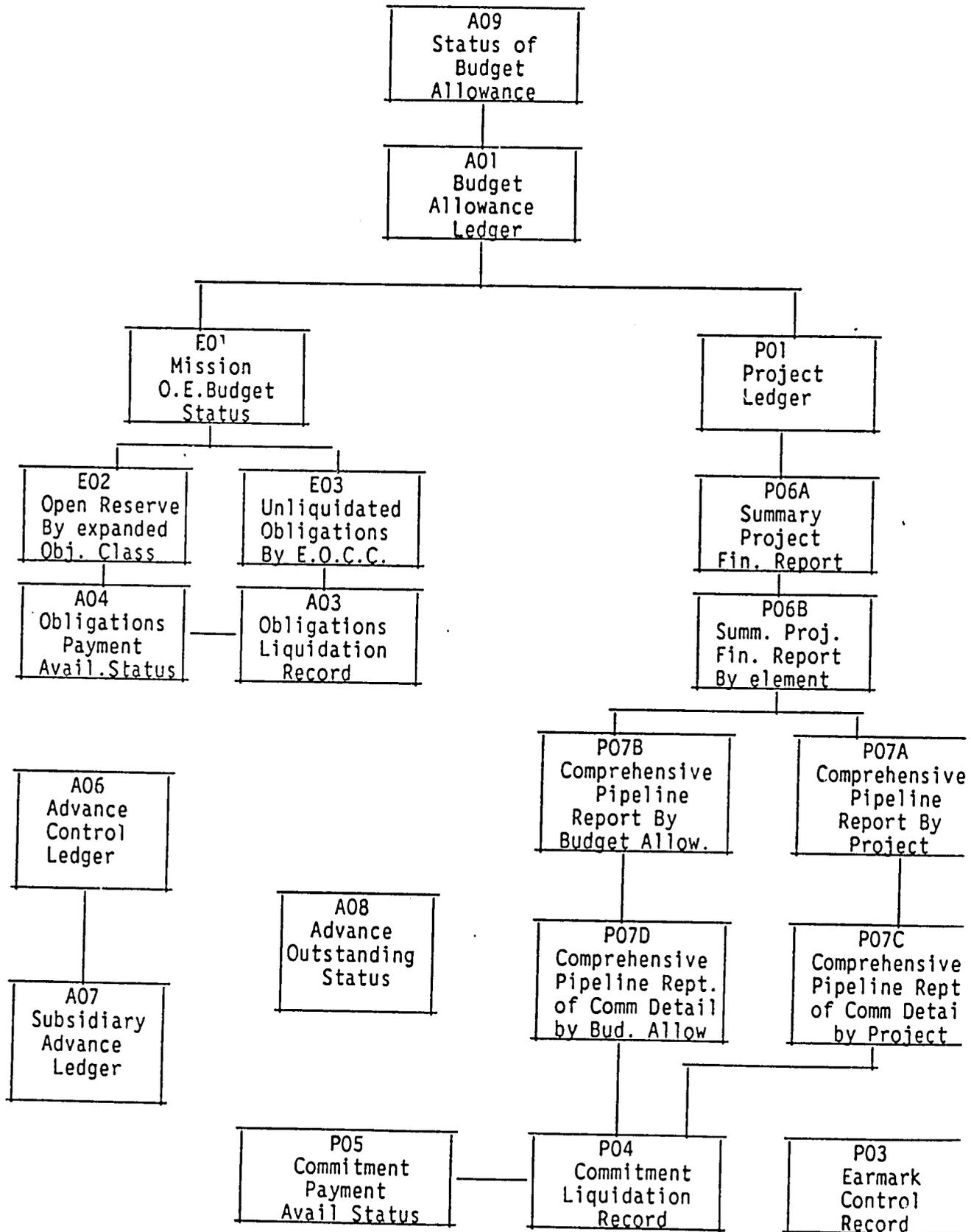
## Appendix A

Appendix A, Detailed Descriptions of Selected MACS Reports, is reprinted from the MACS User's Guide distributed by AID/W.. WAAC has reviewed the descriptions and has not made any modifications.

### Structure of Reports Relationships

- P06B - Summary Project Fin. Report by Element
- P07A - Comprehensive Pipeline by Project
- P07B - Comprehensive by Budget Allowance
- P04 - Commitment Liquidation Record
- P08 - Open Earmark Reservation
- P09 - Project Accrual Worksheet
- P12 - Project Funds Available for Obligation

GUIDE TO MACS REPORTS  
STRUCTURE OF REPORTS RELATIONSHIPS



## GUIDE TO MACS REPORTS

Report Number: P06B

Report Title: Summary Project Financial Report by Element

Report Frequency: Monthly

Report Retention Period: One month. Reports can be discarded at the end of each month upon the receipt of the next monthly report.

Report Sequence:

- Mission
- Office
- Project Number
- Project Element

Report Purpose: This report provides summary project financial information at the project element level. It includes totals for each project with respect to life of project funding, and totals for pipeline and for cumulative obligations, earmarks, commitments and expenditures at the project element and project level. This report is the second stage in a project financial review. The project element pipeline can be further analyzed by stages of implementation, namely the amount unearmarked, earmarks uncommitted and commitments unexpended.

Note: The amount shown as obligated for each project element is the amount identified in the project agreement. It is the project budget. The control on earmarks is at the obligation level (project and budget plan code) not at the project element level.

Relationship to Other Reports: The P06B report agrees to the P06A at the project level. Transaction detail is provided in the P02 report. It can be further analyzed at the earmark (implementing document) level in the P07 reports.

MACS-P06B

USAID / SIERRA LEONE  
SUMMARY PROJECT FINANCIAL REPORT BY PROJECT ELEMENT  
AS OF 12/08/89

DATE : 12/08/89  
REPORT PAGE NO.: 1  
MISSION PAGE NO.: 1

COUNTRY CODE: 636  
OFFICE CODE: 100

OFFICE NAME : AID AFFAIRS OFFICE

PROJECT NO./ ELEMENT NO.	PROJECT TITLE/ ELEMENT DESCRIPTION	FUND TYPE	START DT/ PACD	LIFE OF PROJ FUND	OBLIGATIONS TO DATE	EARMARKS TO DATE	COMMITMENTS TO DATE	EXPENDITURES TO DATE	PIPELINE
6360102.00	ADAPTIVE CROP RESEARCH & EXTEN	G	09/28/78	9,063,000	7,952,309	7,788,330	7,788,330	7,788,330	163,979
01	TECHNICAL ASSISTANCE		06/30/88		4,729,271	4,683,619	4,683,619	4,683,619	45,652
02	TRAINING				537,858	517,752	517,752	517,752	20,106
03	COMMODITIES				1,701,190	1,629,249	1,629,249	1,629,249	71,941
04	CONSTRUCTION				830,163	830,163	830,163	830,163	0
05	OTHER COSTS				153,827	127,547	127,547	127,547	26,280
6360108.00	INCREASING REVENUE FOR DEVT.	G	08/29/78	772,000	739,738	739,738	739,738	739,738	0
01	LIQUIDATED COMMITMENTS		12/31/83		739,738	739,738	739,738	739,738	0
02	TECHNICAL ASSISTANCE				0	0	0	0	0
6360111.00	CARE RURAL PENETRATION ROADS	G	05/01/85	10,439	10,439	10,439	10,439	10,439	0
6360112.00	CUNA COOPERATIVE CREDIT SOCS	G	08/01/79	595,058	594,951	594,951	594,951	594,951	0
6360169.00	OICI PHASE II	G	09/23/82	679,000	679,000	679,000	679,000	679,000	0
6360171.00	SMALL ENTERPRISE DEV. & TRNG.	G	07/29/88	0	1,110,000	1,110,000	1,110,000	358,902	751,098
6360506.00	SMALL PROJECT ASSISTANCE	G	06/29/89	0	40,000	40,000	40,000	0	40,000
6980410.40	AIP - INLAND FISHERIES DEVT.	G	09/30/82	242,000	211,237	211,237	211,237	181,137	30,100
01	TECHNICAL ASSISTANCE		06/30/87		5,177	5,177	5,177	4,927	250
02	CONSTRUCTION				48,271	48,271	48,271	43,516	4,755
03	TRAINING				24,728	24,728	24,728	22,364	2,364
04	COMMODITIES				93,907	93,907	93,907	83,362	10,545
05	OPERATING COSTS				30,260	30,260	30,260	18,074	12,186
08	EVALUATION				0	0	0	0	0
09	CONTINGENCY				8,894	8,894	8,894	8,894	0
6980421.36	ACSI-CCCD (AID)-SIERRA LEONE	G	08/31/87	88,000	88,000	70,721	70,721	65,403	22,597
01	PROJECT SUPPORT COSTS		09/30/88		88,000	70,721	70,721	65,403	22,597
99	UNIDENTIFIED				0	0	0	0	0
6980433.14	AMDP II - SIERRA LEONE	G	04/20/82	766,212	766,212	762,073	762,073	726,845	39,367
01	TRAINING OCT 81-SEP 82		09/30/92		91,118	91,118	91,118	89,948	1,170
02	TRAINING OCT 82-SEP 83				88,125	88,125	88,125	88,125	0
03	TRAINING OCT 83-SEP 84				135,757	135,319	135,319	130,710	5,047
04	TRAINING 03/85 - 09/85				102,000	100,445	100,445	96,107	5,893
05	TRAINING IN AGRICULTURE				58,000	56,437	56,437	47,508	10,492
06	TRAINING				291,212	290,629	290,629	274,447	16,765
6980506.36	SMALL PROJECT ASSISTANCE	G	05/03/83	265,000	265,000	246,025	246,025	192,080	72,920
01	SMALL PROJECT AGREEMENTS		07/28/90		265,000	246,025	246,025	192,080	72,920

MACS-P06B

OPTION NO.: 1

COUNTRY CODE: 636

OFFICE CODE: 100

USAID / SIERRA LEONE  
SUMMARY PROJECT FINANCIAL REPORT BY PROJECT ELEMENT  
AS OF 12/08/89

DATE : 12/08/89  
REPORT PAGE NO.: 2  
MISSION PAGE NO.: 2

OFFICE NAME : AID AFFAIRS OFFICE

PROJECT NO./ ELEMENT NO.	PROJECT TITLE/ ELEMENT DESCRIPTION	FUND TYPE	START DT/ PACD	LIFE OF PROJ FUND	OBLIGATIONS TO DATE	EARMARKS TO DATE	COMMITMENTS TO DATE	EXPENDITURES TO DATE	PIPELINE
6980510.36	PDS - SIERRA LEONE	G	06/30/84	188,550	188,550	188,550	188,550	172,907	15,643
6980662.13	FAMILY HEALTH INITIATIVES	G	08/24/83	500,000	459,276	459,276	459,276	419,493	39,783
01	TECHNICAL ASSISTANCE		12/31/88		6,300	6,300	6,300	6,300	0
02	INTERNATIONAL TRAINING				77,632	77,632	77,632	77,632	0
03	PLANNING SEMINARS TRAVEL PD				0	0	0	0	0
04	IN COUNTRY TRAINING				118,713	118,713	118,713	114,232	4,481
05	TRAINING CENTERS AND AIDS				13,043	13,043	13,043	9,929	3,114
06	SERVICE EQUIPT AND SUPPLIES				105,800	105,800	105,800	84,454	21,346
07	LOGISTICS AND SUPERVISORY TRAV				126,577	126,577	126,577	115,735	10,842
08	EVALUATION				11,211	11,211	11,211	11,211	0
6989801.36	HUMAN RIGHTS FUND SIERRA LEONE	G	06/21/85	85,040	85,040	85,040	85,040	10,040	75,000
6989901.36	SPECIAL SELF HELP-SIERRA LEONE	G	10/01/83	725,545	654,539	654,539	654,539	569,210	85,329
9365542.36	INNOVATIVE SCIENTIFIC RESEARCH	G	06/15/83	205,502	205,502	162,139	97,160	13,255	192,247
01	CROP STORAGE SYSTEMS AID/W TR		11/30/89		55,502	55,502	55,502	0	55,502
02	IMM.CHEM.CHAR.IMM.PROTNS.ONCHO				150,000	106,637	41,633	13,255	136,745
	OFFICE TOTALS > > >				14,049,793		13,737,079		1,528,063
						13,802,058		12,521,730	
	MISSION TOTALS > > >				14,049,793		13,737,079		1,528,063
						13,802,058		12,521,730	

446

## GUIDE TO MACS REPORTS

Report Number: P07A

Report Title: Comprehensive Pipeline Report by Project

Report Frequency: Quarterly

Report Retention Period: One quarter. Reports can be discarded at the end of each quarter upon the receipt of the next quarterly report.

Report Sequence:

- Mission
- Office
- Project Number
- Project Element
- Earmark Document Number

Report Purpose:

This report provides a detailed pipeline listing of a project at the earmark (implementing document) level. The report for each project is organized by project element. The project element budget amount, derived from project agreements, is shown under the "Obligated/Earmarked" column opposite the project element name. The first line of figures for each project element shows the amount committed, disbursed, accrued and the unexpended balance for that project element. The next series of entries within a project element lists each earmark with the amount committed, disbursed, and accrued.

The report is used to manage the financial resources of the project by identifying residual balances and specific implementation problems. Each implementation step is reflected as an accounting transaction: earmark, commitment, accrual, and disbursement. Until goods and services are delivered and disbursements are made, these amounts are estimates. For example, a PIO/C is issued to authorize procurement of a bulldozer for a project at an estimated cost of \$45,000, including shipping. When a purchase order is issued the bulldozer cost is estimated at \$42,000. When the final invoice is presented and the shipping costs are paid, the final cost is \$40,500 due to price fluctuations and/or discounts. The project officer should take action to de-commit and de-earmark residual balances to make them available for use elsewhere in the project.

## GUIDE TO MACS REPORTS

### P07A Cont'd

Report Purpose (Cont'd) This report should be reviewed quarterly by each project officer to assess the financial implementation status of the project to ensure that it conforms as much as possible to the physical implementation, i.e. reflects momentarily the value of goods and services delivered to the project. The reports should be checked for accuracy ensuring that all significant transactions have been reflected. Discrepancies should be brought to the immediate attention of the Controller.

The accrual figures for each earmark line should represent the value of goods and service delivered, but not yet disbursed. These amounts should be developed by the project officers in coordination with the Controller's office shortly before the end of each quarter. The P09 report, Project Accrual Worksheet should be used for this purpose.

### Relationship to Other Reports:

The P07A report provides detail of the P06 A&B. The P07B contains the same information, but grouped by funding source (Budget Allowance). P07C and D are further breakdowns of P07A and B at the individual  
1. The P03 shows chronological earmark transactions for each earmark account  
7A.

MACS-P07A

USAID / CAPE VERDE  
COMPREHENSIVE PIPELINE REPORT BY PROJECT  
AS OF 01/03/90

DATE : 01/03/90  
REPORT PAGE NO.: 1  
MISSION PAGE NO.: 1

OPTION NO.: 2

OFFICE CODE: 100  
PROJECT NO.: 6550011.00

OFFICE NAME :  
PROJECT TITLE: FOOD CROP RESEARCH

PROJECT OFFICER: T.C. LUCHE

<u>EARMARK DOC. NO</u>	<u>EARMARK CNTL NO.</u>	<u>BUDGET PLAN CODE/ EARMARK DESC.</u>	<u>OBLIGATED/ EARMARKED</u>	<u>COMMITTED</u>	<u>DISBURSED</u>	<u>UNLIQUIDATED OBLIG/ EAR</u>	<u>ACCRUED</u>	<u>UNEXPENDED OBLIG/ EAR</u>
ELEMENT NO. : 1 ELEMENT NAME: TECHNICAL ASSISTANCE			2,800,000	2,749,369	2,206,495	593,505	0	593,505
PIO/T 655-0011-3-20002	V220024	GSHX8221655KG13 TECHNICAL ASST - UNIVERSITY	700,000	700,000	700,000	0	0	0
PIO/T 655-0011-3-20326	V220035	GSHX8221655KG13 ARIZONA UNIVERSITY-TECH ASST	74,945	74,945	57,884	17,061	0	17,061
PIO/T 655-0011-3-30002	V320027	GSHX8321655KG13 TECHNICAL ASST - UNIVERSITY	1,856,555	1,856,555	1,385,819	470,736	0	470,736
PIO/T 655-0011-3-40314	V420089	GSHX8421655KG13 ARIZONA UNIVERSITY-TECH ASST	68,500	68,500	62,792	5,708	0	5,708
PIO/T 655-0011-3-70003	V720006	GSHX8721655KG13 ARIZONA UNIVERSITY-TECH ASST	60,000	49,369	0	60,000	0	60,000
EARMARKED TOTALS > > >			2,760,000					
UNEARMARKED BALANCE			40,000					
ELEMENT NO. : 2 ELEMENT NAME: TRAINING			387,000	297,543	187,420	199,580	0	199,580
PIO/P 655-0011-1-20322	V220028	GSHX8221655KG13 JULIO TEREANCIO SILVA MORAIS	9,559	9,559	8,779	780	0	780
PIO/P 655-0011-1-20321	V220029	GSHX8221655KG13 MARIA TERESA VERA CRUZ	63,030	63,030	59,275	3,755	0	3,755
PIO/P 655-0011-1-20322	V220030	GSHX8221655KG13 MADALENA DE JESUS MACEDO	11,139	11,139	11,139	0	0	0
PIO/P 655-0011-1-20323	V220032	GSHX8221655KG13 MARIA HELENA A BARROS	11,056	11,056	11,056	0	0	0
PIO/P 655-0011-1-20325	V220034	GSHX8221655KG13 ELISA BASTOS FORTES	20,482	20,482	20,482	0	0	0
PIO/P 655-0011-1-20329	V220041	GSHX8221655KG13 MARIA ISABEL ANDRADE	39,854	39,854	1,791	38,063	0	38,063
PIO/P 655-0011-1-50004	V220010	GSHX8221655KG13 H.SOARES, UNIV MINN 1985	4,005	4,005	3,740	265	0	265
PIO/T 655-0011-3-20002	V220023	GSHX8221655KG13 TRAINING - UNIVERSITY	0	0	0	0	0	0
PIO/P 655-0011-1-40317	V420100	GSHX8421655KG13 MARIA LUISA LOBO	7,940	7,940	7,940	0	0	0
PIO/P 655-0011-1-40320	V020018	GSHX8421655KG13 2 PARTS-SAHEL INSTIT BAMAKO	0	0	0	0	0	0

MACS-P07A

USAID-/ CAPE VERDE.  
COMPREHENSIVE PIPELINE REPORT BY PROJECT  
AS OF 01/03/90

DATE : 01/03/90  
REPORT PAGE NO. : 2  
MISSION PAGE NO. : 2

OPTION NO. : 2

OFFICE CODE: 100  
PROJECT NO.: 6550011.00

OFFICE NAME :  
PROJECT TITLE: FOOD CROP RESEARCH

PROJECT OFFICER: T.C. LUCHE

<u>EARMARK DOC. NO</u>	<u>EARMARK CNTL NO.</u>	<u>BUDGET PLAN CODE/ EARMARK DESC.</u>	<u>OBLIGATED/ EARMARKED</u>	<u>COMMITTED</u>	<u>DISBURSED</u>	<u>UNLIQUIDATED OBLIG/ EAR</u>	<u>ACCRUED</u>	<u>UNEXPENDED OBLIG/ EAR</u>
ELEMENT NO. : 2 ELEMENT NAME: TRAINING								
PIO/P 655-0011-1-70009	V720020	GSHX8721655KG13 JOSE GABRIEL LEVY	65,000	65,000	2,302	62,698	0	62,698
PIO/P 655-0011-1-70011	V720022	GSHX8721655KG13 ELISA BASTOS FORTES	21,624	21,624	21,624	0	0	0
PIO/P 655-0011-1-70013	V720034	GSHX8721655KG13 JORGE MENDES BRITO	26,869	26,869	25,649	1,220	0	1,220
PIO/P 655-0011-1-70020	V920021	GSHX8721655KG13 MANUELA SILVA-GEORGIA UNIV	11,579	11,579	11,579	0	0	0
PIO/P 655-0011-1-70022	V920042	GSHX8721655KG13 JULIO ALMEIDA	0	0	0	0	0	0
PIO/P 655-0011-1-70023	V920043	GSHX8721655KG13 CARLOS COUTINHO	5,406	5,406	2,064	3,342	0	3,342
EARMARKED TOTALS > > >			297,543					
UNEARMARKED BALANCE			89,457					

ELEMENT NO. : 3 ELEMENT NAME: SUPPORT SERVS & COMMODITIES								
82-LIQ-6550011	V220011	GSHX8221655KG13 LIQ COMMITMENTS 1982	19,695	19,695	19,695	0	0	0
LE-AID-655-85-01	V220036	GSHX8221655KG13 WAREHOUSE LEASE	8,259	8,259	8,259	0	0	0
MOD-6550011-ELSO-82	V220013	GSHX8221655KG13 ELSO CHARGES	2,873	2,873	2,780	93	0	93
PIO/C 655-0011-4-20008	V220021	GSHX8221655KG13 4 FORD RANGERS & PARTS	50,810	50,810	50,310	500	0	500
PIO/C 655-0011-4-20018	V220022	GSHX8221655KG13 SHELF ITEMS	15,000	12,901	12,901	2,099	0	2,099
PIO/C 698-0011-4-20319	V220025	GSHX8221655KG13 OFFICE SUPPLIES	4,500	4,500	220	4,280	0	4,280
PO-655-0011-0-00-8002	V220038	GSHX8221655KG13 RENEWAL OF SUBSCRIPTIONS	2,700	2,700	1,755	945	0	945
PO-655-85-093	V220012	GSHX8221655KG13 BOOKS	14,000	14,000	14,000	0	0	0
PO-655-85-306	V220037	GSHX8221655KG13 VACUUM CLEANERS	1,248	1,248	1,248	0	0	0
PO-655-86-048	V220015	GSHX8221655KG13 T. CRAWFORD AIR FRT.	1,011	1,011	1,011	0	0	0

MACS-P07A

USAID / CAPE VERDE  
COMPREHENSIVE PIPELINE REPORT BY PROJECT  
AS OF 01/03/90

DATE : 01/03/90  
REPORT PAGE NO.: 3  
MISSION PAGE NO.: 3

OPTION NO.: 2

OFFICE CODE: 100  
PROJECT NO.: 6550011.00

OFFICE NAME :  
PROJECT TITLE: FOOD CROP RESEARCH

PROJECT OFFICER: T.C. LUCHE

<u>EARMARK DOC. NO</u>	<u>EARMARK CNTL NO.</u>	<u>BUDGET PLAN CODE/ EARMARK DESC.</u>	<u>OBLIGATED/ EARMARKED</u>	<u>COMMITTED</u>	<u>DISBURSED</u>	<u>UNLIQUIDATED OBLIG/ EAR</u>	<u>ACCRUED</u>	<u>UNEXPENDED OBLIG/ EAR</u>
ELEMENT NO. : 3								
<u>ELEMENT NAME:</u> SUPPORT SERVS & COMMODITIES								
PO-655-87-014	V220026	GSHX8221655KG13 BOOKS-METHOD OF SOIL ANALYSIS	121	121	121	0	0	0
PO-657-87-017	V220027	GSHX8221655KG13 SHOP MANUAL FOR VEHICLES	130	130	130	0	0	0
PO-688-0011-0-00-7062	V220033	GSHX8221655KG13 VEHICLE SPARE PARTS	25,000	25,000	19,617	5,383	0	5,383
PO-85-3945	V220042	GSHX8221655KG13 AIR HUMIDIFIER	3,887	3,887	3,887	0	0	0
TA-655-87-008	V220031	GSHX8221655KG13 HORACIO SILVA SOARES	3,583	3,583	3,583	0	0	0
83-LIQ-6550011	V320014	GSHX8321655KG13 LIQ COMMITMENTS 1983	2,685	2,685	2,685	0	0	0
L/COM 655-3-0011-1A	V320039	GSHX8321655KG13 FETCO PSA CONTR.AMD1 L/COMFEE	14,500	14,500	0	14,500	0	14,500
MOD-6550011-ELSO-83	V320015	GSHX8321655KG13 ELSO CHARGES	3,861	3,861	3,651	0	0	0
PIO/C 655-0011-4-30319	V320031	GSHX8321655KG13 SHELF ITEMS	5,306	3,622	3,617	1,689	0	1,689
PIO/C 655-0011-4-30321	V320033	GSHX8321655KG13 FIELD EQUIPMENT	25,000	25,000	17,333	7,667	0	7,667
PO-655-086-137	V320036	GSHX8321655KG13 CATALOG CARDS	90	90	83	7	0	7
PO-655-85-130	V320016	GSHX8321655KG13 FURNISHINGS	1,448	1,448	1,448	0	0	0
PO-655-86-103	V320029	GSHX8321655KG13 SPARE PARTS	2,500	2,500	2,500	0	0	0
PO-655-87-007	V320035	GSHX8321655KG13 UNIVERSITY OF ARIZONA	15,000	15,000	9,540	5,460	0	5,460
84-LIQ-6550011	V420006	GSHX8421655KG13 LIQ COMMITMENTS 1984	21,197	21,197	21,169	28	0	28
MOD-PETTY CASH	V420034	GSHX8421655KG13 PETTY CASH - MISC	1,000	1,000	952	48	0	48
PIL-6550011.08	V420062	GSHX8421655KG13 ARIZONA UNIVERSITY PETTY CASH	20,000	20,000	20,000	0	0	0
PIO/C 655-0011-4-40308	V420037	GSHX8421655KG13 FIELD EQUIPMENT	97,500	97,500	63,532	33,968	0	33,968
PIO/C 655-0011-4-40313	V420086	GSHX8421655KG13 FETCO-PROJECT VEHICLE	950	950	950	0	0	0
PIO/C 655-0011-4-40319	V920044	GSHX8421655KG13 COMMODITIES	60,000	60,000	0	60,000	0	60,000
PIO/C 655-0011-4-50006	V420022	GSHX8421655KG13 OFFICE SUPPLIES/EQUIP (FETCO)	29,339	29,339	28,582	757	0	757
PIO/C 655-0011-4-50020	V420023	GSHX8421655KG13 SUPPLIES/EQUIP (FETCO)	36,500	36,500	6,533	29,967	0	29,967

39

MACS-P07A

USAID / CAPE VERDE  
COMPREHENSIVE PIPELINE REPORT BY PROJECT  
AS OF 01/03/90

DATE : 01/03/90  
REPORT PAGE NO. : 4  
MISSION PAGE NO. : 4

OPTION NO. : 2

OFFICE CODE : 100  
PROJECT NO. : 6550011.00

OFFICE NAME :  
PROJECT TITLE : FOOD CROP RESEARCH

PROJECT OFFICER : T.C. LUCHE

<u>EARMARK DOC. NO</u>	<u>EARMARK CNTL NO.</u>	<u>BUDGET PLAN CODE/ EARMARK DESC.</u>	<u>ORLIGATED/ EARMARKED</u>	<u>COMMITTED</u>	<u>DISBURSED</u>	<u>UNLIQUIDATED OBLIG/ EAR</u>	<u>ACCRUED</u>	<u>UNEXPENDED OBLIG/ EAR</u>
------------------------	-------------------------	--	-----------------------------	------------------	------------------	--------------------------------	----------------	------------------------------

ELEMENT NO. : 3  
ELEMENT NAME : SUPFORT SERVS & COMMODITIES

PO-655-0011-0-00-8031	V420097	GSHX8421655KG13 2 ELECTRIC WATER PUMPS	3,800	3,800	2,596	1,204	0	1,204
PO-655-86-109	V420046	GSHX8421655KG13 RENT LE-AID-655-82-02	2,904	2,904	2,904	0	0	0
PO-655-87-008	V420063	GSHX8421655KG13 ANTONIO TAVARES NUNES	684	684	659	25	0	25
RQ-844-1346	V420007	GSHX8421655KG13 FURNITURE - ETHAN ALLEN	12,304	12,304	12,304	0	0	0
TA-655-85-013	V420008	GSHX8421655KG13 H SOARES, ARIDLANDS CONF 10/85	3,000	3,000	2,078	922	0	922
TA-655-85-014	V420009	GSHX8421655KG13 L ALVES, ARID LANDS CONF 10/85	3,000	3,000	2,683	317	0	317
TA-655-86-007	V420010	GSHX8421655KG13 V MARCARIAN, ADO CONF 11/85	2,500	2,500	2,407	93	0	93
PIL-655-0011-10	V720015	GSHX8721655KG13 ARIZONA UNIVERSITY PETTY CASH	38,000	38,000	11,263	26,737	0	26,737
PIO/C 655-0011-4-70019	V920017	GSHX8721655KG13 PROJECT COMMODITIES	310,000	310,000	0	310,000	0	310,000
PO-655-0011-0-00-7056	V720003	GSHX8721655KG13 UNIVERSITY OF ARIZONA	15,000	15,000	11,474	3,526	0	3,526
PO-655-0011-0-00-9022	V920028	GSHX8721655KG13 SHELADIA ASSOCIATES-PSA FEE	15,500	15,500	0	15,500	0	15,500
S-636-FA-12091	V720002	GSHX8721655KG13 PROJECT APPLIANCES	9,270	9,270	8,452	818	0	818
EARMARKED TOTALS > > >			905,655					
UNEARMARKED BALANCE			33,345					

ELEMENT NO. : 4  
ELEMENT NAME : CONSTRUCTION

			200,000	200,000	168,120	31,880	0	31,880
PIL-6550011-015	V020012	GSHX8321655KG13 INIA-INSTALL RESEARCH GREENHS	3,707	3,707	0	3,707	0	3,707
PIL-6550011.00-005	V320017	GSHX8321655KG13 CONSTRUCTION - DESIGN	293	293	293	0	0	0
PIL-6550011.00-005	V320028	GSHX8321655KG13 CONSTRUCTION - TA RESIDENCE	164,295	164,295	146,593	17,702	0	17,702
PO-655-0011-0-00-0001	V920049	GSHX8321655KG13 INIA-CONSTRUCTION CONTRACT	6,705	6,705	0	6,705	0	6,705

MACS-P07A

OPTION NO.: 2

OFFICE CODE: 100  
PROJECT NO.: 6550011.00

USAID / CAPE VERDE  
COMPREHENSIVE PIPELINE REPORT BY PROJECT  
AS OF 01/03/90

DATE: 01/03/90  
REPORT PAGE NO.: 5  
MISSION PAGE NO.: 5

FOOD CROP RESEARCH

PROJECT OFFICER: T.C. LUCHE

<u>EARMARK DOC. NO</u>	<u>EARMARK CNTL NO.</u>	BL	<u>OBLIGATED/ EARMARKED</u>	<u>COMMITTED</u>	<u>DISBURSED</u>	<u>UNLIQUIDATED OBLIG/ EAR</u>	<u>ACCRUED</u>	<u>UNEXPENDED OBLIG/ EAR</u>
ELEMENT NO. : 4								
<u>ELEMENT NAME:</u> CONSTRUCTION								
PO-655-0011-0-00-8034	V320046	GSHX8321655KG13	25,000	25,000	21,234	3,766	0	3,766
		INIA-LANDSCAPING WORK						
EARMARKED TOTALS > > >			200,000					
UNEARMARKED BALANCE			0					
ELEMENT NO. : 5								
<u>ELEMENT NAME:</u> CONTINGENCY								
			81,000	65,233	65,233	15,767	0	15,767
LE-655-0011-C-00-7001	V320043	GSHX8321655KG13	4,613	4,613	4,613	0	0	0
		LE-655-0011-7001-3/87-2/88						
PIO/T 655-0011-3-30320	V320032	GSHX8321655KG13	62,070	60,620	60,620	1,450	0	1,450
		RESOURCES DEVELOP. ASSOCIATES						
CANCELLED	V420076	GSHX8421655KG13	0	0	0	0	0	0
		CANCELLED SEE FY87						
EARMARKED TOTALS > > >			66,683					
UNEARMARKED BALANCE			14,317					
ELEMENT NO. : 6								
<u>ELEMENT NAME:</u> INFLATION								
			0	0	0	0	0	0
EARMARKED TOTALS > > >			0					
UNEARMARKED BALANCE			0					

MACS-P07A

OPTION NO.: 2

USAID / CAPE VERDE  
COMPREHENSIVE PIPELINE REPORT BY PROJECT  
AS OF 01/03/90

DATE.: 01/03/90  
REPORT PAGE NO.: 6  
MISSION PAGE NO.: 6

OFFICE CODE: 100  
PROJECT NO.: 6550011.00

OFFICE NAME :  
PROJECT TITLE: FOOD CROP RESEARCH

PROJECT OFFICER: T.C. LUCHE

<u>EARMARK DOC. NO</u>	<u>EARMARK CNTL NO.</u>	<u>BUDGET PLAN CODE/ EARMARK DESC.</u>	<u>OBLIGATED/ EARMARKED</u>	<u>COMMITTED</u>	<u>DISBURSED</u>	<u>UNLIQUIDATED OBLIG/ EAR</u>	<u>ACCRUED</u>	<u>UNEXPENDED OBLIG/ EAR</u>
ELEMENT NO. :	7							
<u>ELEMENT NAME:</u>	EVALUATION		90,000	0	0	90,000	0	90,000
	PIO/T 655-0011-3-70024 V020015	GSHX8721655KG13	0	0	0	0	0	0
		IN-DEPTH EVALUATION						
	EARMARKED	TOTALS > > >	0					
	UNEARMARKED	BALANCE	90,000					
<u>ELEMENT NO. :</u>	8							
<u>ELEMENT NAME:</u>	AUDIT		25,000	0	0	25,000	0	25,000
	EARMARKED	TOTALS > > >	0					
	UNEARMARKED	BALANCE	25,000					
<u>ELEMENT NO. :</u>	9							
<u>ELEMENT NAME:</u>	LOCAL COST OPERATIONS		166,000	137,500	108,595	57,405	0	57,405
	PIL-655-0011-14	V720036 GSHX8721655KG13	54,000	54,000	44,179	9,821	0	9,821
		INIA-LOCAL COSTS						
	PIL-655-0011.09	V720005 GSHX8721655KG13	36,500	36,500	19,671	16,829	0	16,829
		INIA-LOCAL COSTS-4/1-9/30/87						
	PIL-655-0011.55-11	V720016 GSHX8721655KG13	47,000	47,000	44,745	2,255	0	2,255
		INIA LOCAL COSTS OCT87-SEP88						
	EARMARKED	TOTALS > > >	137,500					
	UNEARMARKED	BALANCE	28,500					

MACS-P07A

OPTION NO.: 2

OFFICE CODE: 100  
PROJECT NO.: 6550011.00

USAID / CAPE VERDE  
COMPREHENSIVE PIPELINE REPORT BY PROJECT  
AS OF 01/03/90

DATE : 01/03/90  
REPORT PAGE NO.: 7  
MISSION PAGE NO.: 7

OFFICE NAME :  
PROJECT TITLE: FOOD CROP RESEARCH

PROJECT OFFICER: T.C. LUCHE

<u>EARMARK DOC. NO</u>	<u>EARMARK CNTL NO.</u>	<u>BUDGET PLAN CODE/ EARMARK DESC.</u>	<u>OBLIGATED/ EARMARKED</u>	<u>COMMITTED</u>	<u>DISBURSED</u>	<u>UNLIQUIDATED OBLIG/ EAR</u>	<u>ACCRUED</u>	<u>UNEXPENDED OBLIG/ EAR</u>
		TOTAL PROJECT OBLIGATIONS > > >	4,688,000	4,351,517	3,114,985	1,573,015	0	1,573,015
		PROJECT EARMARKED TOTALS > > >	4,367,381					
		PROJECT UNEARMARKED BALANCE	320,619					
		OFFICE TOTALS > > >	4,688,000	4,351,517	3,114,985	1,573,015	0	1,573,015
		MISSION TOTALS > > >	4,688,000	4,351,517	3,114,985	1,573,015	0	1,573,015

## GUIDE TO MACS REPORTS

Report Number: P07B

Report Title: Comprehensive Pipeline Report by Budget Plan Code

Report Frequency: Quarterly

Report Retention Period: One quarter. Reports can be discarded at the end of each quarter upon the receipt of the next quarterly report.

Report Sequence:

- Mission
- Office
- Project Number
- Budget Plan Code
- Project Element
- Earmark Document Number

Report Purpose:

This report provides a detailed pipeline listing of a project at the earmark (implementing document) level. The report for each project is organized by project element. The project element budget amount, derived from project agreements, is shown under the "Obligated / Earmarked" column opposite the project element name. The first line of figures for each project element shows the amount committed, disbursed, accrued together and the unexpended balance for that project element. The next series of entries within a project element lists each earmark with the amount committed, disbursed, and accrued.

One of the principal users of the report is to manage the financial resources of the project by identifying residual balances and specific implementation problems. Each implementation step is reflected as an accounting transaction: earmark, commitment, accrual, and disbursement. Until goods and services are delivered and disbursements are made, these amounts are estimates. For example, a PIO/C is issued to authorize procurement of a bulldozer for a project at an estimated cost of \$45,000, including shipping. When a purchase order is issued the bulldozer cost is estimated at \$42,000. When the final invoice is presented and the shipping costs are paid, the final cost is \$40,500 due to price fluctuations and/or discounts. The project officer should take action to de-commit and de-earmark residual balances to make them available for use elsewhere in the project.

## GUIDE TO MACS REPORTS

### P07B Cont'd

Report Purpose (Cont'd) This report should be reviewed quarterly by each project officer to assess the financial implementation status of the project to ensure that it conforms as much as possible to the physical implementation, i.e. reflects momentarily the value of goods and services delivered to the project. The reports should be checked for accuracy ensuring that all significant transactions have been reflected. Discrepancies should be brought to the immediate attention of the Controller.

The accrual figures for each earmark line should represent the value of goods and service delivered, but not yet disbursed. These amounts should be developed by the project officers in coordination with the Controller's office shortly before the end of each quarter. The P09 report, Project Accrual Worksheet should be used for this purpose.

### Relationship to Other Reports:

The P07B report is a breakdown by budget allowance of P06 A&B. P07C and D are further breakdowns of P07A and B at the individual commitment level. The P03 shows chronological earmark and commitment transactions for each earmark shown on the P07B.

MACS-P07B

USAID / CAPE VERDE  
COMPREHENSIVE PIPELINE REPORT BY BUDGET ALLOWANCE  
AS OF 01/03/90

DATE : 01/03/90  
REPORT PAGE NO.: 1  
MISSION PAGE NO.: 1

OPTION NO.: 2

OFFICE CODE: 100  
PROJECT NO.: 6550011.00

OFFICE NAME :  
PROJECT TITLE: FOOD CROP RESEARCH

PROJECT OFFICER: T.C. LUCHE

<u>EARMARK DOC. NO.</u>	<u>EARMARK CNTL NO./ DESCRIPTION</u>	<u>OBLIGATED/ EARMARKED</u>	<u>COMMITTED</u>	<u>DISBURSED</u>	<u>UNLIQUIDATED OBLIG/ EAR</u>	<u>ACCRUED</u>	<u>UNEXPENDED OBLIG/ EAR</u>
-----------------------------	--	---------------------------------	------------------	------------------	------------------------------------	----------------	----------------------------------

BUDGET PLAN CODE: GSHX-82-21655-KG13 APPROPRIATION SYMBOL: 72-11X1012

ELEMENT NO. :	1						
<u>ELEMENT NAME:</u>	TECHNICAL ASSISTANCE	774,945	774,945	757,884	17,061	0	17,061
PIO/T 655-0011-3-20002	V220024	700,000	700,000	700,000	0	0	0
	TECHNICAL ASST - UNIVERSITY						
PIO/T 655-0011-3-20326	V220035	74,945	74,945	57,884	17,061	0	17,061
	ARIZONA UNIVERSITY-TECH ASST						
	EARMARKED TOTALS > > >	774,945					
	UNEARMARKED BALANCE	0					

ELEMENT NO. :	2						
<u>ELEMENT NAME:</u>	TRAINING	159,222	159,125	116,262	42,960	0	42,960
PIO/P 655-0011-1-20320	V220028	9,559	9,559	8,779	780	0	780
	JULIO TERENCE SILVA MORAIS						
PIO/P 655-0011-1-20321	V220029	63,030	63,030	59,275	3,755	0	3,755
	MARIA TERESA VERA CRUZ						
PIO/P 655-0011-1-20322	V220030	11,139	11,139	11,139	0	0	0
	MADALENA DE JESUS MACEDO						
PIO/P 655-0011-1-20323	V220032	11,056	11,056	11,056	0	0	0
	MARIA HELENA A BARROS						
PIO/P 655-0011-1-20325	V220034	20,482	20,482	20,482	0	0	0
	ELISA BASTOS FORTES						
PIO/P 655-0011-1-20329	V220041	39,854	39,854	1,791	38,063	0	38,063
	MARIA ISABEL ANDRADE						
PIO/P 655-0011-1-50004	V220010	4,005	4,005	3,740	265	0	265
	H.SOARES, UNIV MINN 1985						
PIO/T 655-0011-3-20002	V220023	0	0	0	0	0	0
	TRAINING - UNIVERSITY						
	EARMARKED TOTALS > > >	159,125					
	UNEARMARKED BALANCE	97					

ELEMENT NO. :	3						
<u>ELEMENT NAME:</u>	SUPPORT SERVS & COMMODITIES	154,833	150,718	139,517	15,316	0	15,316
82-LIQ-6550011	V220011	19,695	19,695	19,695	0	0	0
	LIQ COMMITMENTS 1982						
LE-AID-655-85-01	V220036	8,259	8,259	8,259	0	0	0
	WAREHOUSE LEASE						

47

MACS-P07B

USAID / CAPE VERDE  
COMPREHENSIVE PIPELINE REPORT BY BUDGET ALLOWANCE  
AS OF 01/03/90

DATE.: 01/03/90  
REPORT PAGE NO.: 2  
MISSION PAGE NO.: 2

OPTION NO.:

OFFICE CODE: 100  
PROJECT NO.: 6550011.00

OFFICE NAME :  
PROJECT TITLE: FOOD CROP RESEARCH

PROJECT OFFICER: T.C. LUCHE

<u>EARMARK DOC. NO.</u>	<u>EARMARK CNTL NO./ DESCRIPTION</u>	<u>OBLIGATED/ EARMARKED</u>	<u>COMMITTED</u>	<u>DISBURSED</u>	<u>UNLIQUIDATED OBLIG/ EAR</u>	<u>ACCRUED</u>	<u>UNEXPENDED OBLIG/ EAR</u>
BUDGET PLAN CODE: GSHX-82-21655-KG13 APPROPRIATION SYMBOL: 72-11X1012							
MOD-6550011-ELSO-82	V220013 ELSO CHARGES	2,873	2,873	2,780	93	0	93
PIO/C 655-0011-4-20008	V220021 4 FORD RANGERS & PARTS	50,810	50,810	50,310	500	0	500
PIO/C 655-0011-4-20018	V220022 SHELF ITEMS	15,000	12,901	12,901	2,099	0	2,099
PIO/C 698-0011-4-20319	V220025 OFFICE SUPPLIES	4,500	4,500	220	4,280	0	4,280
PO-655-0011-0-00-8002	V220038 RENEWAL OF SUBSCRIPTIONS	2,700	2,700	1,755	945	0	945
PO-655-85-093	V220012 BOOKS	14,000	14,000	14,000	0	0	0
PO-655-85-306	V220037 VACUUM CLEANERS	1,248	1,248	1,248	0	0	0
PO-655-86-048	V220015 T. CRAWFORD AIR FRT.	1,011	1,011	1,011	0	0	0
PO-655-87-014	V220026 BOOKS-METHOD OF SOIL ANALYSIS	121	121	121	0	0	0
PO-657-87-017	V220027 SHOP MANUAL FOR VEHICLES	130	130	130	0	0	0
PO-688-0011-0-00-7062	V220033 VEHICLE SPARE PARTS	25,000	25,000	19,617	5,383	0	5,383
PO-85-3945	V220042 AIR HUMIDIFIER	3,887	3,887	3,887	0	0	0
TA-655-87-008	V220031 HORACIO SILVA SOARES	3,583	3,583	3,583	0	0	0
EARMARKED TOTALS > > >		152,817					
UNEARMARKED BALANCE		2,016					

BUDGET PLAN CODE: GSHX-82-21655-KG13 APPROPRIATION SYMBOL: 72-11X1012

ELEMENT NO. :	5						
<u>ELEMENT NAME:</u>	CONTINGENCY	0	0	0	0	0	0
EARMARKED TOTALS > > >		0					
UNEARMARKED BALANCE		0					

67

MACS-P07B

USAID /- CAPE VERDE  
COMPREHENSIVE PIPELINE REPORT BY BUDGET ALLOWANCE  
AS OF 01/03/90

DATE : 01/03/90  
REPORT PAGE NO.: 3  
MISSION PAGE NO.: 3

OPTION NO.: 2

OFFICE CODE: 100  
PROJECT NO.: 6550011.00

OFFICE NAME :  
PROJECT TITLE: FOOD CROP RESEARCH

PROJECT OFFICER: T.C. LUCHE

EARMARK  
DOC. NO.

EARMARK CNTL NO./  
DESCRIPTION

OBLIGATED/  
EARMARKED

COMMITTED

DISBURSED

UNLIQUIDATED  
OBLIG/ EAR

ACCRUED

UNEXPENDED  
OBLIG/ EAR

BUDGET ALLOWANCE TOTALS > > >

1,089,000

1,084,788

1,013,663

75,337

0

75,337

43

MACS-P07B

USAID / CAPE VERDE  
COMPREHENSIVE PIPELINE REPORT BY BUDGET ALLOWANCE  
AS OF 01/03/90

DATE : 01/03/90  
REPORT PAGE NO.: 4  
MISSION PAGE NO.: 4

OPTION NO.: 2

OFFICE CODE: 100  
PROJECT NO.: 6550011.00

OFFICE NAME :  
PROJECT TITLE: FOOD CROP RESEARCH

PROJECT OFFICER: T.C. LUCHE

<u>EARMARK DOC. NO.</u>	<u>EARMARK CNTL NO./ DESCRIPTION</u>	<u>OBLIGATED/ EARMARKED</u>	<u>COMMITTED</u>	<u>DISBURSED</u>	<u>UNLIQUIDATED OBLIG/ EAR</u>	<u>ACCRUED</u>	<u>UNEXPENDED OBLIG/ EAR</u>
-----------------------------	--	---------------------------------	------------------	------------------	------------------------------------	----------------	----------------------------------

BUDGET PLAN CODE: GSHX-83-21655-KG13 APPROPRIATION SYMBOL: 72-11X1012

ELEMENT NO. : 1							
<u>ELEMENT NAME:</u>	TECHNICAL ASSISTANCE	1,856,555	1,856,555	1,385,819	470,736	0	470,736
PIO/T 655-0011-3-30002	V320027 TECHNICAL ASST - UNIVERSITY	1,856,555	1,856,555	1,385,819	470,736	0	470,736
	EARMARKED TOTALS > > >	1,856,555					
	UNEARMARKED BALANCE	0					

ELEMENT NO. : 2							
<u>ELEMENT NAME:</u>	TRAINING	778	0	0	778	0	778
	EARMARKED TOTALS > > >	0					
	UNEARMARKED BALANCE	778					

ELEMENT NO. : 3							
<u>ELEMENT NAME:</u>	SUPPORT SERVS & COMMODITIES	71,667	68,706	41,067	30,600	0	30,600
83-LIQ-6550011	V320014 LIQ COMMITMENTS 1983	2,685	2,685	2,685	0	0	0
L/COM 655-3-0011-1A	V320039 FETCO PSA CONTR.AMD1 L/COMFEE	14,500	14,500	0	14,500	0	14,500
MOD-6550011-ELSO-83	V320015 ELSO CHARGES	3,861	3,861	3,861	0	0	0
PIO/C 655-0011-4-30319	V320031 SHELF ITEMS	5,306	3,622	3,617	1,689	0	1,689
PIO/C 655-0011-4-30321	V320033 FIELD EQUIPMENT	25,000	25,000	17,333	7,667	0	7,667
PO-655-086-137	V320036 CATALOG CARDS	90	90	83	7	0	7
PO-655-85-130	V320016 FURNISHINGS	1,448	1,448	1,448	0	0	0
PO-655-86-103	V320029 SPARE PARTS	2,500	2,500	2,500	0	0	0
PO-655-87-007	V320035 UNIVERSITY OF ARIZONA	15,000	15,000	9,540	5,460	0	5,460
	EARMARKED TOTALS > > >	70,390					
	UNEARMARKED BALANCE	1,277					

67

MACS-P07B

USAID / CAPE VERDE  
COMPREHENSIVE PIPELINE REPORT BY BUDGET ALLOWANCE  
AS OF 01/03/90

DATE : 01/03/90  
REPORT PAGE NO.: 5  
MISSION PAGE NO.: 5

OPTION NO.: 2

OFFICE CODE: 100  
PROJECT NO.: 6550011.00

OFFICE NAME :  
PROJECT TITLE: FOOD CROP RESEARCH

PROJECT OFFICER: T.C. LUCHE

EARMARK  
DOC. NO.

EARMARK CNTL NO./  
DESCRIPTION

OBLIGATED/  
EARMARKED

COMMITTED

DISBURSED

UNLIQUIDATED  
OBLIG/ EAR

ACCRUED

UNEXPENDED  
OBLIG/ EAR

BUDGET PLAN CODE: GSHX-83-21655-KG13 APPROPRIATION SYMBOL: 72-11X1012

ELEMENT NO. : 4

ELEMENT NAME: CONSTRUCTION

		200,000	200,000	168,120	31,880	0	31,880
PIL-6550011-015	V020012 INIA-INSTALL RESEARCH GREENHS	3,707	3,707	0	3,707	0	3,707
PIL-6550011.00-005	V320017 CONSTRUCTION - DESIGN	293	293	293	0	0	0
PIL-6550011.00-005	V320028 CONSTRUCTION - TA RESIDENCE	164,295	164,295	146,593	17,702	0	17,702
PO-655-0011-0-00-0001	V920049 INIA-CONSTRUCTION CONTRACT	6,705	6,705	0	6,705	0	6,705
PO-655-0011-0-00-8034	V320046 INIA-LANDSCAPING WORK	25,000	25,000	21,234	3,766	0	3,766
EARMARKED TOTALS > > >		200,000					
UNEARMARKED BALANCE		0					

ELEMENT NO. : 5

ELEMENT NAME: CONTINGENCY

		81,000	65,233	65,233	15,767	0	15,767
LE-655-0011-C-00-7001	V320043 LE-655-0011-7001-3/87-2/88	4,613	4,613	4,613	0	0	0
F/O/T 655-0011-3-30320	V320032 RESOURCES DEVELOP. ASSOCIATES	62,070	60,620	60,620	1,450	0	1,450
EARMARKED TOTALS > > >		66,683					
UNEARMARKED BALANCE		14,317					

ELEMENT NO. : 6

ELEMENT NAME: INFLATION

		0	0	0	0	0	0
EARMARKED TOTALS > > >		0					
UNEARMARKED BALANCE		0					

MACS-P07B

OPTION NO.: 2

OFFICE CODE: 100  
PROJECT NO.: 6550011.00

OFFICE NAME :  
PROJECT TITLE: FOOD CROP RESEARCH

USAID / CAPE VERDE  
COMPREHENSIVE PIPELINE REPORT BY BUDGET ALLOWANCE  
AS OF 01/03/90

DATE.: 01/03/90  
REPORT PAGE NO.: 6  
MISSION PAGE NO.: 6

PROJECT OFFICER: T.C. LUCHE

EARMARK  
DOC. NO.

EARMARK CNTL NO./  
DESCRIPTION

OBLIGATED/  
EARMARKED

COMMITTED

DISBURSED

UNLIQUIDATED  
OBLIG/ EAR

ACCRUED

UNEXPENDED  
OBLIG/ EAR

BUDGET ALLOWANCE TOTALS > > >

2,210,000

2,190,494

1,660,239

549,761

0

549,761

MACS-P07B

USAID / CAPE VERDE  
 COMPREHENSIVE PIPELINE REPORT BY BUDGET ALLOWANCE  
 AS OF 01/03/90

DATE : 01/03/90  
 REPORT PAGE NO.: 7  
 MISSION PAGE NO.: 7

OPTION NO.: 2

OFFICE CODE: 100  
 PROJECT NO.: 6550011.00

OFFICE NAME :  
 PROJECT TITLE: FOOD CROP RESEARCH

PROJECT OFFICER: T.C. LUCHE

<u>EARMARK DOC. NO.</u>	<u>EARMARK CNTL NO./ DESCRIPTION</u>	<u>OBLIGATED/ EARMARKED</u>	<u>COMMITTED</u>	<u>DISBURSED</u>	<u>UNLIQUIDATED OBLIG/ EAR</u>	<u>ACCRUED</u>	<u>UNEXPENDED OBLIG/ EAR</u>
-----------------------------	--	---------------------------------	------------------	------------------	------------------------------------	----------------	----------------------------------

BUDGET PLAN CODE: GSHX-84-21655-KG13 APPROPRIATION SYMBOL: 72-11X1012

ELEMENT NO. : 1							
<u>ELEMENT NAME:</u>	TECHNICAL ASSISTANCE	68,500	68,500	62,792	5,708	0	5,708
PIO/T 655-0011-3-40314	V420089 ARIZONA UNIVERSITY-TECH ASST	68,500	68,500	62,792	5,708	0	5,708
	EARMARKED TOTALS > > >	68,500					
	UNEARMARKED BALANCE	0					

ELEMENT NO. : 2							
<u>ELEMENT NAME:</u>	TRAINING	14,000	7,940	7,940	6,060	0	6,060
PIO/P 655-0011-1-40317	V420100 MARIA LUISA LOBO	7,940	7,940	7,940	0	0	(
PIO/P 655-0011-1-40320	V020018 2 PARTS-SAHEL INSTIT BAMAKO	0	0	0	0	0	(
	EARMARKED TOTALS > > >	7,940					
	UNEARMARKED BALANCE	6,060					

ELEMENT NO. : 3							
<u>ELEMENT NAME:</u>	SUPPORT SERVS & COMMODITIES	306,500	294,678	167,349	139,151	0	139,151
84-LIQ-6550011	V420006 LIQ COMMITMENTS 1984	21,197	21,197	21,169	28	0	28
MOD-PETTY CASH	V420034 PETTY CASH - MISC	1,000	1,000	952	48	0	48
PIL-6550011.08	V420062 ARIZONA UNIVERSITY PETTY CASH	20,000	20,000	20,000	0	0	0
PIO/C 655-0011-4-40308	V420037 FIELD EQUIPMENT	97,500	97,500	63,532	33,968	0	33,968
PIO/C 655-0011-4-40313	V420086 FETCO-PROJECT VEHICLE	950	950	950	0	0	0
PIO/C 655-0011-4-40319	V920044 COMMODITIES	60,000	60,000	0	60,000	0	60,000
PIO/C 655-0011-4-50006	V420022 OFFICE SUPPLIES/EQUIP (FETCO)	29,339	29,339	28,582	757	0	757
PIO/C 655-0011-4-50020	V420023 SUPPLIES/EQUIP (FETCO)	36,500	36,500	6,533	29,967	0	29,967
PO-655-0011-0-00-8031	V420097 2 ELECTRIC WATER PUMPS	3,800	3,800	2,596	1,204	0	1,204

52

MACS-P07B

USAID / CAPE VERDE  
COMPREHENSIVE PIPELINE REPORT BY BUDGET ALLOWANCE  
AS OF 01/03/90

DATE : 01/03/90  
REPORT PAGE NO.: 8  
MISSION PAGE NO.: 8

OPTION NO.: 2

OFFICE CODE: 100  
PROJECT NO.: 6550011.00

OFFICE NAME :  
PROJECT TITLE: FOOD CROP RESEARCH

PROJECT OFFICER: T.C. LUCHE

<u>EARMARK DOC. NO.</u>	<u>EARMARK CNTL NO./ DESCRIPTION</u>	<u>OBLIGATED/ EARMARKED</u>	<u>COMMITTED</u>	<u>DISBURSED</u>	<u>UNLIQUIDATED OBLIG/ EAR</u>	<u>ACCRUED</u>	<u>UNEXPENDED OBLIG/ EAR</u>
BUDGET PLAN CODE: GSHX-84-21655-KG13 APPROPRIATION SYMBOL: 72-11X1012							
PO-655-86-109	V420046	2,904	2,904	2,904	0	0	0
	RENT LE-AID-655-82-02						
PO-655-87-008	V420063	684	684	659	25	0	25
	ANTONIO TAVARES NUNES						
RQ-844-1346	V420007	12,304	12,304	12,304	0	0	0
	FURNITURE - ETHAN ALLEN						
TA-655-85-013	V420008	3,000	3,000	2,078	922	0	922
	H SOARES, ARIDLANDS CONF 10/85						
1A-655-85-014	V420009	3,000	3,000	2,683	317	0	317
	L ALVES, ARID LANDS CONF 10/85						
TA-655-86-007	V420010	2,500	2,500	2,407	93	0	93
	V MARCARIAN, ADD CONF 11/85						
EARMARKED TOTALS > > >		294,678					
UNEARMARKED BALANCE		11,822					

BUDGET PLAN CODE: GSHX-84-21655-KG13 APPROPRIATION SYMBOL: 72-11X1012

<u>ELEMENT NO. :</u> 5							
<u>ELEMENT NAME:</u> CONTINGENCY		0	0	0	0	0	0
CANCELLED	V420076	0	0	0	0	0	0
	CANCELLED SEE FY87						
EARMARKED TOTALS > > >		0					
UNEARMARKED BALANCE		0					
<u>ELEMENT NO. :</u> 6							
<u>ELEMENT NAME:</u> INFLATION		0	0	0	0	0	0
EARMARKED TOTALS > > >		0					
UNEARMARKED BALANCE		0					
BUDGET ALLOWANCE TOTALS > > >		389,000	371,118	238,081	150,919	0	150,919

3

MACS-P07B

USAID / CAPE VERDE  
COMPREHENSIVE PIPELINE REPORT BY BUDGET ALLOWANCE  
AS OF 01/03/90

DATE : 01/03/90  
REPORT PAGE NO.: 9  
MISSION PAGE NO.: 9

OPTION NO.: 2

OFFICE CODE: 100  
PROJECT NO.: 6550011.00

OFFICE NAME :  
PROJECT TITLE: FOOD CROP RESEARCH

PROJECT OFFICER: T.C. LUCHE

EARMARK  
DOC. NO.

EARMARK CNTL NO./  
DESCRIPTION

OBLIGATED/  
EARMARKED

COMMITTED

DISBURSED

UNLIQUIDATED  
OBLIG/ EAR

ACCRUED

UNEXPENDED  
OBLIG/ EAR

BUDGET PLAN CODE: GSHX-87-21655-KG13 APPROPRIATION SYMBOL: 72-11X1012

ELEMENT NO. : 1

<u>ELEMENT NAME:</u>	TECHNICAL ASSISTANCE	100,000	49,369	0	100,000	0	100,000
PIO/T 655-0011-3-70003	V720006 ARIZONA UNIVERSITY-TECH ASST	60,000	49,369	0	60,000	0	60,000
	EARMARKED TOTALS > > >	60,000					
	UNEARMARKED BALANCE	40,000					

ELEMENT NO. : 2

<u>ELEMENT NAME:</u>	TRAINING	213,000	130,478	63,218	149,782	0	149,782
PIO/P 655-0011-1-70009	V720020 JOSE GABRIEL LEVY	65,000	65,000	2,302	62,698	0	62,698
PIO/P 655-0011-1-70011	V720022 ELISA BASTOS FORTES	21,624	21,624	21,624	0	0	0
PIO/P 655-0011-1-70013	V720034 JORGE MENDES BRITO	26,869	26,869	25,649	1,220	0	1,220
PIO/P 655-0011-1-70020	V920021 MANUELA SILVA-GEORGIA UNIV	11,579	11,579	11,579	0	0	0
PIO/P 655-0011-1-70022	V920042 JULIO ALMEIDA	0	0	0	0	0	0
PIO/P 655-0011-1-70023	V920043 CARLOS COUTINHO	5,406	5,406	2,064	3,342	0	3,342
	EARMARKED TOTALS > > >	130,478					
	UNEARMARKED BALANCE	82,522					

ELEMENT NO. : 3

<u>ELEMENT NAME:</u>	SUPPORT SERVS & COMMODITIES	406,000	387,770	31,189	374,811	0	374,811
PIL-655-0011-10	V720015 ARIZONA UNIVERSITY PETTY CASH	38,000	38,000	11,263	26,737	0	26,737
PIO/C 655-0011-4-70019	V920017 PROJECT COMMODITIES	310,000	310,000	0	310,000	0	310,000
PO-655-0011-0-00-7056	V720003 UNIVERSITY OF ARIZONA	15,000	15,000	11,474	3,526	0	3,526
PO-655-0011-0-00-9022	V920028 SHELADIA ASSOCIATES-PSA FEE	15,500	15,500	0	15,500	0	15,500
S-636-FA-12091	V720002 PROJECT APPLIANCES	9,270	9,270	8,452	818	0	818
	EARMARKED TOTALS > > >	387,770					

54

UNEARMARKED BALANCE

18,230

## GUIDE TO MACS REPORTS

Report Number: P04

Report Title: Commitment Liquidation Record

Report Frequency: Monthly or as requested

Report Retention Period: One month. The report includes activity from inception to date. Reports can be discarded at the end of each month upon the receipt of the next updated monthly report.

Report Sequence:

- Mission
- Commitment Document Number
- Reservation Control Number
- Transaction Date

Report Purpose:

This report provides a historical, chronological record of transactions relating to individual project-funded commitments. Transactions reported are commitments, disbursements, and accruals. Also included is the total of advances outstanding against each commitment.

The report is an official accounting record and an aid in commitment transaction analysis and Section 1311 Review. The P04 report provides an audit trail to the source documents, including commitment documents and disbursement vouchers. This report can be very useful to the voucher examiners providing that the description section is used correctly.

Relationship to Other Reports:

The P04 report is related to the P05, P07C and P07D by commitment document and reservation control numbers. The P04 report includes summary expenditure totals by budget plan code which can be reconciled with the P01 and A09 reports. The P04 contains the detail supporting the P05, P07C and P07D reports.

MACS-P07B

USAID / CAPE VERDE  
COMPREHENSIVE PIPELINE REPORT BY BUDGET ALLOWANCE  
AS OF 01/03/90

DATE : 01/03/90  
REPORT PAGE NO.: 10  
MISSION PAGE NO.: 10

OPTION NO.: 2

OFFICE CODE: 100  
PROJECT NO.: 6550011.00

OFFICE NAME :  
PROJECT TITLE: FOOD CROP RESEARCH

PROJECT OFFICER: T.C. LUCHE

EARMARK  
DOC. NO.

EARMARK CNTL NO./  
DESCRIPTION

OBLIGATED/  
EARMARKED

COMMITTED

DISBURSED

UNLIQUIDATED  
OBLIG/ EAR

ACCRUED

UNEXPENDED  
OBLIG/ EAR

BUDGET PLAN CODE: GSHX-87-21655-KG13 APPROPRIATION SYMBOL: 72-11X1012

<u>ELEMENT NO. :</u>	<u>ELEMENT NAME:</u>						
7	EVALUATION	90,000	0	0	90,000	0	90,000
	PIO/T 655-0011-3-70024 V020015 IN-DEPTH EVALUATION	0	0	0	0	0	0
	EARMARKED TOTALS > > >	0					
	UNEARMARKED BALANCE	90,000					
8	AUDIT	25,000	0	0	25,000	0	25,000
	EARMARKED TOTALS > > >	0					
	UNEARMARKED BALANCE	25,000					
9	LOCAL COST OPERATIONS	166,000	137,500	108,595	57,405	0	57,405
	PIL-655-0011-14 V720036 INIA-LOCAL COSTS	54,000	54,000	44,179	9,821	0	9,821
	PIL-655-0011.09 V720005 INIA-LOCAL COSTS-4/1-9/30/87	36,500	36,500	19,671	16,829	0	16,829
	PIL-655-0011.55-11 V720016 INIA LOCAL COSTS OCT87-SEP88	47,000	47,000	44,745	2,255	0	2,255
	EARMARKED TOTALS > > >	137,500					
	UNEARMARKED BALANCE	28,500					
	BUDGET ALLOWANCE TOTALS > > >	1,000,000	705,117	203,002	796,998	0	796,998
	GRANT TOTALS > > >	4,688,000	4,351,517	3,114,985	1,573,015	0	1,573,015
	PROJECT EARMARKED TOTALS > > >	4,367,381					
	PROJECT UNEARMARKED BALANCE	320,619					
	TOTAL PROJECT OBLIGATIONS > > >	4,688,000	4,351,517	3,114,985	1,573,015	0	1,573,015

57

MACS-P07B

OPTION NO.: 2

OFFICE CODE: 100  
PROJECT NO.: 6550011.00

USAID / CAPE VERDE  
COMPREHENSIVE PIPELINE REPORT BY BUDGET ALLOWANCE  
AS OF 01/03/90

DATE : 01/03/90  
REPORT PAGE NO.: 11  
MISSION PAGE NO.: 11

OFFICE NAME :  
PROJECT TITLE: FOOD CROP RESEARCH

PROJECT OFFICER: T.C. LUCHE

EARMARK  
DOC. NO.

EARMARK CNTL NO./  
DESCRIPTION  
OFFICE TOTALS > > >  
MISSION TOTALS > > >  
> > >

OBLIGATED/  
EARMARKED

COMMITTED

DISBURSED

UNLIQUIDATED  
OBLIG/ EAR

ACCRUED

UNEXPENDED  
OBLIG/ EAR

4,688,000

4,351,517

3,114,985

1,573,015

0

1,573,015

4,688,000

4,351,517

3,114,985

1,573,015

0

1,573,015

COMMITMENT LIQUIDATION RECORD

MACS P04  
OPTION 2

USAID/GUINEA  
AS OF 12/27/89

DATE: 12/27/89  
REPORT PAGE: 1  
MISSION PAGE: 1

PROJECT NUMBER : 6980433.21  
PROJECT TITLE : AFRIC MANPOWER DEVELOPMENT II  
PROJECT ELEM NAME: POSTGRADUATE TRAINING-USA  
PROJ ELEM NO : 03  
APPROP. SYMBOL : 72-11M1021  
BUDGET PLAN CODE : GDAA-86-21675-AG12  
VENDOR/CONTRACTOR: BERETE, SARAN  
PURPOSE/DESC. : SARAN BERETE

COM DOC#: PIO/P 698-0433-6616309  
E/M DOC#: PIO/P 698-0433-6616309  
E/M CTL#: Y620045  
DRA NO. :  
PYMT CDE: 0  
ADV BAL.: .00  
COM STRT: 013028  
COM END : 053190

TRANS DATE	REFERENCE NUMBER/ DESCRIPTION	TRAN TYPE	COMMITMENT AMOUNT	EXPENDITURE AMOUNT	BALANCE
10/23/87	PIO/P 698-0433-6616309 SARAN BERETE	C	60000.00		60000.00
11/04/87	675080010 TVL CKY/ABJ/OUA/ABJ/CKY	DS		487.53	59512.47
12/01/87	BS-1696 MAINT ALLOW 9/4-30/87	DF		760.00	58752.47
12/08/87	528-05581 ADV MAINT ALLOW-ENG LANG TRNG	DS		50.00	58702.47
12/17/87	624884019 CHECK CANCEL-WRONG CURRENCY	DS		487.53-	59190.00
12/24/87	675080126 CHK REPL. - AF CKY/ABJ OUA	DS		518.54	58671.46
12/28/87	675080126 RVSE-DATELED IN WRONG CURRENCY	DS		518.54-	59190.00
12/28/87	675080126 CHECK REPL.-AF CKY/ABJ/OUA/	DS		518.54	58671.46
01/25/88	0141 NOV ALLOW-AMERICAN LANG CENTER	DF		900.00	57771.46
01/27/88	0296 DEC MANIT ALLOW/MED REIMBURSE.	DF		1021.00	56750.46
01/27/88	0090 OCT MAINT ALLOW	DF		930.00	55820.46
03/03/88	0433 MAINT ALLOW 1/88 & MED REIMB.	DF		977.50	54842.96
03/18/88	624883135 JV624883135 FEB 88 MAINT ALLOW	DS		930.00	53912.96
05/20/88	BS764 REIMB INT ENG LANG TRNG/TEST	DF		1875.00	52037.96
05/20/88	BS0698 MAINT ALL 3/1-15/88-MED REIMB	DF		478.00	51559.96

COMMITMENT LIQUIDATION RECORD

MACS P04  
OPTION 2

USAID/GUINEA  
AS OF 12/27/89

DATE: 12/27/89  
REPORT PAGE: 2  
MISSION PAGE: 2

PROJECT NUMBER : 6980433.21  
PROJECT TITLE : AFRIC MANPOWER DEVELOPMENT II  
PROJECT ELEM NAME: POSTGRADUATE TRAINING-USA  
PROJ ELEM NO : 03  
APPROP. SYMBOL : 72-11M1021  
BUDGET PLAN CODE : GDAA-86-21675-AG12  
VENDOR/CONTRACTOR: BERETE, SARAN  
PURPOSE/DESC. : SARAN BERETE

COM DOC#: PIO/P 698-0433-6616309  
E/M DOC#: PIO/P 698-0433-6616309  
E/M CTL#: Y620045  
DRA NO. :  
PYMT CDE: 0  
ADV BAL.: .00  
COM STRT: 013088  
COM END : 053190

TRANS DATE	REFERENCE NUMBER/ DESCRIPTION	TRAN TYPE	COMMITMENT AMOUNT	EXPENDITURE AMOUNT	BALANCE
06/30/88	AC JUN 88	AC		9000.00	42559.96
	BATCH ACCRUAL 6/30/88				
07/01/88	AR-070688	AC		9000.00-	51559.96
	SYSTEM GENERATED ACCRUAL				
07/07/88	675080450	DS		1465.00	50094.96
	AF CKY/BRU/WAS 6/30/88				
07/15/88	BS 1159	DF		2872.34	47222.62
	REIMB INTENSIVE ENG LANG TRNG				
09/30/88	ACCR-8809	AC		18000.00	29222.62
	BATCH ACCRUAL - 9/30/88				
10/01/88	AR-100788	AC		18000.00-	47222.62
	SYSTEM GENERATED ACCRUAL				
10/12/88	748-05665	DS		50.00	47172.62
	AMA				
12/31/88	ACCR.1288	AC		4000.00	43172.62
	ACCRUAL - 12/31/88				
01/01/89	AR-010989	AC		4000.00-	47172.62
	SYSTEM GENERATED ACCRUAL				
02/07/89	PIO/P 698-0433-6616309	C	65.00-		47107.62
	STATE 030135/JV624898244				
02/10/89	624893060	DS		50.00-	47157.62
	JV624893060 TRF AMA TO MDA				
03/20/89	BV0583	DF		7129.00	40028.62
	INTENSIVE ENG LANG TRNG				
03/31/89	CT-033189	CT		3602.92	36425.70
	SYSTEM GENERATED TRANSFERS				
06/30/89	CT-063089	CT		5404.37	31021.33
	SYSTEM GENERATED TRANSFERS				
09/30/89	CT-100389	CT		5404.37	25616.96
	SYSTEM GENERATED TRANSFERS				
TOTALS AS OF 12/27/89			59935.00	34318.04	25616.96

09

## GUIDE TO MACS REPORTS

Report Number: P08

Report Title: Open Earmark Reservation

Report Frequency: Monthly

Report Retention Period: One month. Reports can be discarded at the end of each month upon the receipt of the next monthly report.

Report Sequence:

- Mission
- Office
- Project Number
- Planned Commitment Date

Report Purpose: Provides Mission Management and Project Officers with the status of open earmark documents for follow up action. Before an earmark document (PIO or PIL) can be issued, it must first be "prevalidated" for fund availability by the applicable controller's office. An entry is made in the official accounting records which encumbers project funds. This transaction is known as an "earmark-reservation." At the time of entering an earmark based on information in the earmarking document. For example, a PIO/T specifies the starting date for contractual services. This date is the planned commitment date. The primary purpose of this report is to identify earmark reservations where the planned commitment date has lapsed, so that they can be reviewed for possible de-reserving if funds are no longer needed for the commitments.

This report is also used by the Controller's office to follow up on obtaining signed earmarking documents, once an earmark reservation has been made.

Relationship to Other Reports: The P08 report can be used in conjunction with either the P06B or P07A and B reports to determine encumbrances against a particular project element budget. For example, if the P06B report indicates for a particular project that 55,000 has been earmarked against project element no. 3 Commodities, which has a budget of 100,000, and the P08 report reflects earmark reservations of 30,000 for project element no. 3, the total amount encumbered is 85,000 leaving an unencumbered balance of 15,000.

MACS P08  
REPORT OPTION: 1

OPEN EARMARK RESERVATIONS  
USAID / NIGERIA  
AS OF: 1/03/90

RUN DATE : 1/03/90  
REPORT PAGE NO. : 1  
MISSION PAGE NO. : 1

OFFICE CODE : 100  
PROJECT NUMBER : 6200001.00

OFFICE NAME : AID AFFAIRS OFFICE  
PROJECT OFFICER : GERRY CASHION

PLANNED COMMITMENT DATE	EARMARK DOCUMENT NUMBER	EARMARK CONTROL NUMBER	PROJECT ELEMENT	EARMARK DESCRIPTION		OPEN EARMARK RESERVATION AMOUNT	REMARKS
05/01/89	PO-89-054	K920004	08	DANA ALDIS	Y	1,636.00	-----
05/24/89	PIO/T 620-0001-3-80006	K920005	08	PSC PROGRAM ANALYST	N	22,000.00	-----
09/10/89	PIO/T 620-0001-3-80009	K920010	08	PSC-FHS-PROJECT ASSISTANT		7,100.00	-----
10/24/89	LAGOS 13374	K020006	08	OBSERVATION TOUR-NIGERIAN PRO		5,000.00	-----
				PROJECT TOTAL		35,736.00	
				OFFICE TOTAL		35,736.00	
				MISSION TOTAL		35,736.00	

## GUIDE TO MACS REPORTS

<u>Report Number:</u>	P09
<u>Report Title:</u>	Project Accrual Worksheet
<u>Report Frequency:</u>	Quarterly
<u>Report Retention Period:</u>	Quarterly. Reports can be discarded at the end of each quarter upon the receipt of the next quarterly report.
<u>Report Sequence:</u>	-Mission -Office -Project Number -Project Element Number -Commitment Document Number
<u>Report Purpose:</u>	<p>The report is a listing of unliquidated commitments. It includes pertinent information to assist project officers and accountants in computing quarterly accrual figures. The accrual worksheet generally contains enough detail about a commitment, in terms of the cumulative amount, unliquidated balance, commitment period, and last disbursement, so that accruals may be computed without reference to supporting source documents.</p> <p>The accrual worksheet is produced and distributed to project officers at the beginning of the 3rd month of the quarter. Accrual should be computed and entered on the report within a week and returned to the Controller's office by the third week of the last month.</p>
<u>Relationship to Other Reports:</u>	The P04 report can be used with the P09 report when additional transaction detail is required to compute accruals. The P04 contains all transaction detail and references to source documents including vouchers.

MAC-P09  
 REPORT OPTION : 0

USAID / NIGERIA  
 PROJECT ACCRUAL WORKSHEET AS OF 12/28/89

DATE : 12/28/89  
 REPORT PAGE NO.: 1  
 MISSION PAGE NO.: 1

OFFICE CODE : 100 OFFICE NAME : AID AFFAIRS OFFICE PROJECT OFFICER : GERRY CASHION  
 PROJECT NUMBER : 6200001.00 PROJECT TITLE : NIGERIA FAMILY HEALTH SERVICES

ACCRUAL BASIS	COMMITMENT DOCUMENT NUMBER	COMMITMENT DESCRIPTION/ LAST DISBURSEMENT DESC.	COMMIT. AMOUNT/ START DATE END DATE	LAST DISB. AMOUNT/ PERIOD COVERED	UNLIQUIDATED AMOUNT	ACCRUAL AMOUNT
---------------	----------------------------	---	-------------------------------------	-----------------------------------	---------------------	----------------

PROJECT ELEMENT NO.: 02 PROJECT ELEMENT DESC. : PRIVATE SECTOR

EARMARK DOCUMENT NO. : PIO/T 620-0001-3-80008  
 EARMARK CONTROL NO. : K920007

CO-620-0001-C-00-8015	PLANNED PARENT FED OF AMERICA	700,000.00	8/29/89- 4/30/90	0/00/00 - 0/00/00	700,000.00	-----
COMMITMENT TOTALS	> > > >	700,000.00			700,000.00	
PROJECT ELEMENT TOTALS	> > > >	700,000.00			700,000.00	-----

PROJECT ELEMENT NO.: 08 PROJECT ELEMENT DESC. : PROJECT SUPPORT

EARMARK DOCUMENT NO. : TA-AID-620-90-0015  
 EARMARK CONTROL NO. : K020001

TA-AID-620-90-0015	DR VICTOR OLUYEMI	1,500.00	11/06/89-11/16/89	0/00/00 - 0/00/00	1,500.00	-----
COMMITMENT TOTALS	> > > >	1,500.00			1,500.00	

EARMARK DOCUMENT NO. : TA-AID-620-90-0016  
 EARMARK CONTROL NO. : K020002

TA-AID-620-90-0016	DR KAYODE S OYEBBITE	1,500.00	11/06/89-11/17/89	0/00/00 - 0/00/00	1,500.00	-----
COMMITMENT TOTALS	> > > >	1,500.00			1,500.00	

61

MAC-P09  
 REPORT OPTION : 0

USAID / NIGERIA  
 PROJECT ACCRUAL WORKSHEET AS OF 12/28/89

DATE : 12/28/89  
 REPORT PAGE NO.: 2  
 MISSION PAGE NO.: 2

OFFICE CODE : 100  
 PROJECT NUMBER : 6200001.00

OFFICE NAME : AID AFFAIRS OFFICE  
 PROJECT TITLE : NIGERIA FAMILY HEALTH SERVICES

PROJECT OFFICER : GERRY CASHION

ACCRUAL BASIS	COMMITMENT DOCUMENT NUMBER	COMMITMENT DESCRIPTION/ LAST DISBURSEMENT DESC.	COMMIT. AMOUNT/ START DATE	END DATE	LAST DISB. AMOUNT/ PERIOD COVERED	UNLIQUIDATED AMOUNT	ACCRUAL AMOUNT
EARMARK DOCUMENT NO. : TA-AID-620-90-0017							
EARMARK CONTROL NO. : K020003							
	TA-AID-620-90-0017	DR PATRICK OKUNBOWA	1,500.00	11/06/89-11/17/89	0/00/00 - 0/00/00	1,500.00	-----
	COMMITMENT TOTALS	> > > >	1,500.00			1,500.00	
EARMARK DOCUMENT NO. : TA-AID-620-90-0018							
EARMARK CONTROL NO. : K020004							
	TA-AID-620-90-0018	DR MRS C EKUNWE	1,500.00	11/06/89-11/17/89	0/00/00 - 0/00/00	1,500.00	-----
	COMMITMENT TOTALS	> > > >	1,500.00			1,500.00	
EARMARK DOCUMENT NO. : TA-AID-620-90-0019							
EARMARK CONTROL NO. : K020005							
	TA-AID-620-90-0019	DR UCHE AZIE	1,500.00	11/06/89-11/17/89	0/00/00 - 0/00/00	1,500.00	-----
	COMMITMENT TOTALS	> > > >	1,500.00			1,500.00	
EARMARK DOCUMENT NO. : PO-620-89-0021							
EARMARK CONTROL NO. : K020008							
	PO-620-89-0021	PLANNED PARENTHOOD FED OF NIG AID'S COT TO RECONST. PPFN	6,693.44	6/01/89-12/31/89	5,319.15 0/00/00 - 0/00/00	1,374.29	-----
	COMMITMENT TOTALS	> > > >	6,693.44			1,374.29	

65

MAC-P09  
 REPORT OPTION : 0

USAID / NIGERIA  
 PROJECT ACCRUAL WORKSHEET AS OF 12/28/89

DATE : 12/28/89  
 REPORT PAGE NO.: 3  
 MISSION PAGE NO.: 3

OFFICE CODE : 100  
 PROJECT NUMBER : 6200001.00  
 OFFICE NAME : AID AFFAIRS OFFICE  
 PROJECT TITLE : NIGERIA FAMILY HEALTH SERVICES  
 PROJECT OFFICER : GERRY CASHION

ACCRUAL BASIS	COMMITMENT DOCUMENT NUMBER	COMMITMENT DESCRIPTION/ LAST DISBURSEMENT DESC.	COMMIT. AMOUNT/ START DATE END DATE	LAST DISB. AMOUNT/ PERIOD COVERED	UNLIQUIDATED AMOUNT	ACCRUAL AMOUNT
EARMARK DOCUMENT NO. : PIO/C 620-0001-4-80004 EARMARK CONTROL NO. : K920002						
	PO-620-89-0012	EXPENDABLE SUPPLS FOR MEETING	659.67 2/07/89- 2/07/89	475.52 3/31/89 - 3/31/89	184.15	-----
	COMMITMENT TOTALS	> > > >	659.67		184.15	
EARMARK DOCUMENT NO. : PIO/T 620-0001-3-80005 EARMARK CONTROL NO. : K920003						
	CO-620-0462-S-00-9002	ELIZABETH LAURA LULE SAL - PP#25 1989	5,000.00 4/24/89- 4/23/90	133.19 12/03/89 - 12/16/89	2,242.27	-----
	COMMITMENT TOTALS	> > > >	5,000.00		2,242.27	
EARMARK DOCUMENT NO. : PO-89-054 EARMARK CONTROL NO. : K920004						
	PO-89-054	DANA ALDIS SALARY 7/3-14/89	864.00 7/03/89- 8/08/89	400.00 7/03/89 - 7/14/89	464.00	-----
	COMMITMENT TOTALS	> > > >	864.00		464.00	
EARMARK DOCUMENT NO. : PIO/T 620-0001-3-80006 EARMARK CONTROL NO. : K920005						
	CO-620-0462-S-00-9001	PSC ALEXANRIA OLEKSY-OJIKUTU SAL - PP#25 1989	30,000.00 5/24/89- 9/30/89	911.68 12/03/89 - 12/16/89	16,712.79	-----
	COMMITMENT TOTALS	> > > >	30,000.00		16,712.79	

69

MAC-P09  
 REPORT OPTION : 0

USAID / NIGERIA  
 PROJECT ACCRUAL WORKSHEET AS OF 12/28/89

DATE : 12/28/89  
 REPORT PAGE NO.: 4  
 MISSION PAGE NO.: 4

OFFICE CODE : 100 OFFICE NAME : AID AFFAIRS OFFICE PROJECT OFFICER : GERRY CASHION  
 PROJECT NUMBER : 6200001.00 PROJECT TITLE : NIGERIA FAMILY HEALTH SERVICES

ACCRUAL BASIS	COMMITMENT DOCUMENT NUMBER	COMMITMENT DESCRIPTION/ LAST DISBURSEMENT DESC.	COMMIT. AMOUNT/ START DATE END DATE	LAST DISB. AMOUNT/ PERIOD COVERED	UNLIQUIDATED AMOUNT	ACCRUAL AMOUNT
EARMARK DOCUMENT NO. : TA-AID-620-90-0013						
EARMARK CONTROL NO. : K920008						
	TA-AID-620-90-0013	DR ALEXANDRIA OLEKSY-OJIKUTU	4,100.00 10/21/89-11/05/89	.00 0/00/00 - 0/00/00	4,100.00	-----
	COMMITMENT TOTALS	> > > >	4,100.00		4,100.00	
EARMARK DOCUMENT NO. : CONT MEMO 89						
EARMARK CONTROL NO. : K920012						
	CONT MEMO 89	UNIDENTIFIED CHARGES 88 UNIDENTIFIED CHECK CANCELLED	1,500.00 9/21/89-12/31/89	512.45- 9/28/89 - 9/28/89	1,414.57	-----
	COMMITMENT TOTALS	> > > >	1,500.00		1,414.57	
	PROJECT ELEMENT TOTALS	> > > >	56,317.11		33,992.07	-----
	PROJECT TOTALS	> > > >	756,317.11		733,992.07	

MAC-P09  
REPORT OPTION : 0

USAID / NIGERIA  
PROJECT ACCRUAL WORKSHEET AS OF 12/28/89

DATE : 12/28/89  
REPORT PAGE NO.: 5  
MISSION PAGE NO.: 5

OFFICE CODE : 100  
PROJECT NUMBER : 6980421.20

OFFICE NAME : AID AFFAIRS OFFICE  
PROJECT TITLE : ACSI CCCD

PROJECT OFFICER : GERRY CASHION

ACCRUAL BASIS	COMMITMENT DOCUMENT NUMBER	COMMITMENT DESCRIPTION/ LAST DISBURSEMENT DESC.	COMMIT. AMOUNT/ START DATE	END DATE	LAST DISB. AMOUNT/ PERIOD COVERED	UNLIQUIDATED AMOUNT	ACCRUAL AMOUNT
---------------	----------------------------	--	-------------------------------	----------	--------------------------------------	------------------------	-------------------

PROJECT ELEMENT NO.: 01                      PROJECT ELEMENT DESC. : VEHICLES

EARMARK DOCUMENT NO. : PO-578-0718  
EARMARK CONTROL NO. : K820002

PO-578-0718	1 TOYOTA LANDCRUISER		24,290.72		.00	24,290.72	-----
			12/23/87-	1/23/88	0/00/00 - 0/00/00		
COMMITMENT TOTALS	>	>	>	>	24,290.72	24,290.72	

EARMARK DOCUMENT NO. : PO-578-1547  
EARMARK CONTROL NO. : K820003

PO-578-1547	1 TOYOTA LANDCRUISER		24,297.80		.00	24,297.80	-----
			3/18/88-	4/18/88	0/00/00 - 0/00/00		
COMMITMENT TOTALS	>	>	>	>	24,297.80	24,297.80	
PROJECT ELEMENT TOTALS	>	>	>	>	48,588.52	48,588.52	-----

PROJECT ELEMENT NO.: 02                      PROJECT ELEMENT DESC. : PSCS

EARMARK DOCUMENT NO. : CO-620-87-1002  
EARMARK CONTROL NO. : K720007

CO-620-87-1002	CAROLYN D'ANNE ANADU		25,579.35		239.20	7,579.35	-----
	SAL PP7 3/27-4/9/88-PART PAYT		3/01/87-	2/28/88	3/27/88 - 4/09/88		
COMMITMENT TOTALS	>	>	>	>	25,579.35	7,579.35	

Appendix B

Country Codes

<u>COUNTRY NAME</u>	<u>COUNTRY CODE</u>	<u>CASHIER CODE</u>	<u>DATEL POST</u>	<u>MACS CODES OBLIG/EARMARK (RCN) (ECN)</u>	
NIGERIA	620	560	735	B	K
REDSO	624	530	731	A	J
SIERRA LEONE	636	561	756	C	L
GHANA	641	524	730	D	P
CAPE VERDE	655	514	714	N	V
GUINEA-BISSAU	657	527	715	M	Z
SAO TOME	658			H	S
GUINEA <sup>A</sup>	675	528	748	E	Y
BENIN	680	518	728	I	R
IVORY COAST	681	530	731	G	W
MAURITANIA	682	557	733	O	U
TOGO	693	578	739	F	T

MACS P12  
REPORT OPTION: 0

USAID / GHANA  
PROJECT FUNDS AVAILABLE FOR OBLIGATION  
AS OF 12/31/89

DATE: 01/02/90  
REPORT PAGE NO.: 1  
MISSION PAGE NO.: 1

PROJECT TITLE	PROJECT NUMBER	BUDGET ALLOW. AMOUNT	OBLIGATION AMOUNT	OPEN RESERVATION AMOUNT	AVAILABLE FOR RESERVATION OBLIGATION
BUDGET PLAN CODE: GSSA-90-21641-KG63					
PROGRAM DEVEL & SUPPORT-GHANA	6410110.00	450,000.00	5,000.00	.00	445,000.00
BUDGET ALLOWANCE TOTALS >>		450,000.00	5,000.00	.00	445,000.00
MISSION TOTALS >>		450,000.00	5,000.00	.00	445,000.00

## GUIDE TO MACS REPORTS

Report Number: P12

Report Title: Project Funds Available for Obligation

Report Frequency: Monthly

Report Retention Period: One Month. Reports can be discarded at the end of each month upon the receipt of the next monthly report.

Report Sequence:

- Mission
- Budget Plan Code
- Project Number

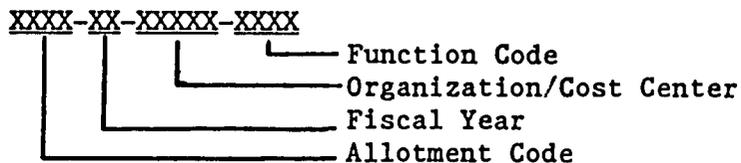
Report Purpose: To provide Mission Management with the obligation and reservation status of current year project funds (allowances) by Budget Plan Code and Project Number.

Relationship to Other Reports: The P12 report is a summary of the P01 report, the Project Ledger, with the exception of reservation activity. The P01 can be reviewed for budget allowance and obligation transaction chronological detail. The A09 report contains a summary by BPC of the information found on the P12.

## Appendix C

### Budget Plan Code

#### Structure:



#### Allottee Designations: Position number 1

XXXX-XX-XXXXX-XXXX

<u>Code</u>	<u>Allottee</u>
1	Director IDCA
2	" TDP
3	" SSM
4 - 9	Unassigned
A	Administrator AID
B	AA/M
C	Controller
D	AA/S&T
E	AA/FVA
F	AA/PPC
G	AA/Africa Bureau
H	AA/Asia Bureau
J	OFDA
K	AA/XA
L	AA/Latin America Bureau
M	Inspector General
N	AA/Near East
P	AA/PRE
Q	AA/Asia & Near East Bureau
R	Director Off. Int'l Training
S	OSDBU
V	Humanitarian Task Force
Y	Foreign currency allotted to USAID
Z	Allocation to other Agency

Budget Plan Code (con't)

Appropriation Codes: Position numbers 2 and 3

XXXX-XX-XXXX-XXXX

<u>Code</u>	<u>Appropriation Codes</u>
AB	Inter-American Social and Economic Program
AL	Alliance for Progress
AP	Acquisition of Property, Revolving
AR	African Development Program
AS	American Schools and Hospitals
BC	Dollar Deposits by Barter Contractors
CC	Commodity Credit Corp. Capital Fund
CF	Contingency Fund
DA	Development Assistance Programs
DF	Development Loan Fund - Population
DL	Development Loan Fund
DR	Disaster Relief Assistance
EH	Education and Human Resources
ES	Economic Support Fund
FA	Int'l Fund for Agr. Development
FD	Int'l Disaster Assistance
FN	Food and Nutrition
FS	Foreign Service Retirement & Disability
HG	Housing and Guaranty Programs
IO	Int'l Organizations and Programs
IT	Irrevocable Letters of Credit
KA	Advances from foreign gov'ts for tech. assistance (Foreign currency trust funds)
ME	Middle East Special Requirements Fund
MR	Migration and Refugee Assistance
OE	Operating Expenses
PC	Asst. to Portugal and Port. Colonies
PH	Population Planning and Health
PK	Peacekeeping Operations
SA	Security Supporting Assistance
SC	Selected Countries and Organizations
SD	Tech. Asst., Energy, R&R and S.D.P.
SH	Sahel Development Program
SL	Irrevocable Letters of Credit
SS	Development Fund for Africa
TA	Tech. Asst. - Dollar Trust Fund

Budget Plan Codes (con't)

ORGANIZATION CODES: Position numbers 7 through 11

XXXX-XX-~~XXXXXX~~-XXXX

Position 7

<u>Code</u>	<u>Organization</u>
1----	AID/Washington
2----	USAID managed funds
3----	AID/W managed funds benefiting a USAID
4----	Allocations to other Agencies
7----	Other Agency funds managed by AID/W
8----	Other Agency funds managed by a USAID
9----	Other Agency funds managed by AID/W but benefiting an overseas location

Position 8

-1---	Africa Region
-3---	Near East Region
-5---	Latin America Region
-7---	Asia Region
-8---	Inspector General - Overseas locations
-9---	Non-Regional

Position 9,10,11

--XXX Three digit country or geographic code as listed in the AID Geographic Code Book, Handbook 18, App D.