

AUDIT OF UNITED STATES DEPARTMENT OF AGRICULTURE (USDA) INVOICES

3658

(No. 13 October 1991)

Purpose/Use: Audit USDA Invoices.

Reference/Authority: Accounting Procedures Handbook, Sections 3668, 3671, and 3692.

Source: Vendor.

Forms/Related Documents: Invoice;
Multipurpose Posting Document, AO-25;
Posting Tag, AO-225.

Due Date(s): Upon receipt.

Distribution: See procedures.

Upon receipt of invoice for fire suppression aid from USDA:

- Make two photocopies, plus one for each additional region billed, of invoice and all attachments.
 - Forward, for coding, original invoice and copies to each region billed.
 - Forward one copy to DAO-Fire Cost Recovery desk.
 - Write date forwarded on one copy and place in pending file.
- Periodically check pending file for aging and call region to request status.

If region finds error in billing, the invoice will be returned with letter of explanation to USDA for rebilling. Two copies of the letter will be forwarded to DAO-Claims. Upon receipt:

- Forward copy of letter to DAO-Cost Recovery desk.
- Attach copy of letter to invoice in pending file.

When USDA forwards corrected billing, process as described above, except:

- Remove pending invoice from file, remove attached letter of explanation, and attach to back of new pending invoice. Discard corrected invoice.

Upon receipt of coded invoice from regions:

- Remove pending invoice from file and determine that coding for all regions billed have been received.
 - If not, attach to pending invoice and return to file.
 - If so, run a calculator tape of dollar value of all codes to determine balance with invoice total. If out of balance identify error and clarify with region.

Remove third copy of invoice, make copy if third copy not available, fold to warrant size, stamp "Please-send-with-warrant," and clip to bottom of copy of invoice from Pending file.

Prepare Posting Tag (AO-225) or Multipurpose Posting Document (AO-25) based on number of coding lines and attach to copy of invoice from pending file. See Accounting Procedures Handbook, Sections 3668 and 3671.

Using original invoice and attachments from regions and copy and attachments, with AO-25 or AO-225 attached, prepare claims schedule per Accounting Procedures Handbook, Section 3692.

FORMS AND/OR FORMS SAMPLES: RETURN TO ISSUANCE HOME PAGE FOR FORMS/FORMS SAMPLES SITE LINK.

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