

FISCAL

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1. Types of Fiscal Transactions

Obligations
Expenditures
Liquidations
Collections
Adjustments
Special Deposits
Miscellaneous Receipts

2. Audit and Processing of Claims

Payrolls
Travel Vouchers
Miscellaneous claims

3. Accounts and Records

Appropriations
Allotments
Object class
Posting media, obligation and liquidation documents, etc.

4. Payroll and Leave

Reporting of time and leave by office and staff sections.
Processing of personnel and leave actions, payrolls, etc.
Preparation and distribution of schedules
Distribution of checks
Overtime, night duty, etc.
General regulations regarding annual, sick, maternity, LWOP and advanced leave.
Time and leave records maintained by office and staff sections
Time, leave and pay records maintained by 25X1A

5. Authority for Payments

Primary statutes and regulations affecting expenditure of government funds.
Agency policy affecting expenditure of funds
Obligation of funds limited to specific officials.
Statutory responsibilities and liabilities of "Authorized Certifying Officers".
Bonding of employees in connection with travel advances.

6. Exceptions to Payments by GAO

Special arrangements with GAO regarding audits, etc.
Answering of exceptions taken to payments made by GAO.
Collections and adjustments.

7. Reports

Periodic reports required by Bureau of Budget, GAO, Treasury, component agencies of NIA, etc.
Special reports required.
Intra-agency reports on status of appropriations, allotments, objects, etc.

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