The following documents should be maintained (in chronological order) and made available for inspection by monitors, program management, and auditors.

As these documents are used to develop many management and financial reports, procedures should be in place for adequately safeguarding them against improper access and loss. Safeguards may take many forms, including physical restraints (such as locked or secured storage areas), restricted use (any document leaving the warehouse must be signed for), or password-controlled computerized accounting systems.

Retain files for a period of three (3) years from the close of the U.S. fiscal year to which they pertain (or longer, upon request by USAID for cause, such as in the case of litigation of a claim or an audit concerning such records[[1]](#footnote-1)).

|  |  |
| --- | --- |
| ⬜ | Receiving waybills/notes |
| ⬜ | Distribution plans |
| ⬜ | Dispatch authorizations |
| ⬜ | Dispatch waybills (preprinted and prenumbered) |
| ⬜ | Waybill tracking documentation |
| ⬜ | Tally sheets (loading and offloading) |
| ⬜ | Casual laborer attendance sheets |
| ⬜ | Stack cards (by commodity and by shipment) |
| ⬜ | Separate warehouse ledgers for: |
|  | * Each commodity type and shipment number |
|  | * Damaged/unfit commodities |
|  | * Commodity loans/transfers |
| ⬜ | Commodity reconstitution records |
| ⬜ | Commodity disposal/destruction records |
| ⬜ | Warehouse fumigation records/reports |
| ⬜ | Warehouse inspection reports |
| ⬜ | Warehouse physical inventory count sheets/reports |
| ⬜ | Loss (damage) reports (preprinted and prenumbered) |
| ⬜ | Internal loss claim records and backup documents |
| ⬜ | Warehouse daily reports |
| ⬜ | Warehouse monthly reports |
| ⬜ | Commodity status reports |
| ⬜ | Warehouse assets/equipment list |

1. Refer to the specific program operational plan, your own organization’s record retention policies, and the host country law, as any of these may require longer document retention periods. [↑](#footnote-ref-1)