

| OLD CODE | NEW (USDA) CODE | TITLE/DESCRIPTION | DISPOSITION | DISPOSITION AUTHORITY |
|--------------------|--------------------|--|--|--|
| BUD FIN | <u>FINC</u> | <u>FINANCIAL RECORDS</u> | | |
| | FINC – 1 | <p>Management Control Accountability</p> <p>Correspondence, Reports, Working copies, Risk Analyses and Tracking. Comprehensive plans documenting the agency’s efforts to ensure compliance with OMB Circular A-123. Reports and supporting materials used to document review of program areas for susceptibility to loss or unauthorized use of resources, errors in reports and information, and illegal and unethical actions. Annual reports and assurance statements created by organizational components below the agency (department or independent agency) level and compiled by the agency into a single unified report for direct submission to the President or Congress. Files used to ensure the completion and timeliness of submission of feeder reports, including schedules of evaluations, interim reporting, lists of units required to report, and correspondence relating to the performance of the reviews.</p> | <p><u>TEMPORARY:</u> Destroy when superseded.</p> | GRS 16, Item 14(a), 14(b), 14(c), 14(d), 14(e) |
| | FINC – 2 | <p>Management Control Review</p> <p>Correspondence, Reports, and Reviews. Correspondence, reports, action copies of audit findings, and other records that identify program internal control weaknesses, and corrective actions taken to resolve such problems. Since A-123 provides for alternative internal control reviews under OMB Circulars A-76, A-127, or A-130, this item also applies to copies of these reviews, provided they are identified as alternative reviews in the management control plan. Office with responsibility for coordinating internal control functions.</p> | <p><u>TEMPORARY:</u> Destroy when 5 years old.</p> | GRS 16, Item 14(f)(1), 14(f)(2) |
| | FINC – 3 | <p>Budget Internal Procedures</p> <p>Correspondence, Reports, and Internal Procedures. Correspondence files in formally organized budget office’s pertaining to routine administration, internal procedures, and other matters not covered elsewhere in this schedule. EXCLUDING files relating to agency policy and procedure maintained in formally organized budget offices.</p> | <p><u>TEMPORARY:</u> Destroy when 2 years old.</p> | GRS 5, Item 1 |

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| BUD 2 | | <p>a. Budget Execution.</p> <p>Letters, memorandums, tabulations, reports, and other correspondence relating to the preparation of the annual budget of the REE and predecessor agencies. Records include input from subordinate units, preliminary estimates and justifications, record of changes and modifications, and other procedural correspondence documenting how the budget was developed.</p> | <p><u>TEMPORARY:</u></p> <p>Budget Division: Destroy when 10 years old.</p> <p>Other Offices: Destroy when 5 years old.</p> | <p>NC1-310-80-2, Item 15a</p> <p>NC1-310-80-2, Item 15b</p> |
| | FINC – 4 | <p>Budget Background</p> <p>Correspondence, Reports, Budget Estimates, Justifications, Statements and Schedules. Cost statements, rough data and similar materials accumulated in the preparation of annual budget estimates, including duplicates of budget estimates and justifications and related appropriation language sheets, narrative statements, and related schedules; and originating offices' copies of reports submitted to budget offices.</p> | <p><u>TEMPORARY:</u></p> <p>Destroy 1 year after the close of the fiscal year covered by the budget.</p> | GRS 5, Item 2 |
| | FINC – 5 | <p>Annual Budget Report</p> <p>Correspondence, Reports, Appropriation and Appointment.</p> | <p><u>TEMPORARY:</u></p> <p>Destroy when 5 years old.</p> | GRS 5, Item 3(a) |
| BUD 3-2 | FINC – 6 | <p>Budget Reports Other</p> <p>Correspondence and Reports.</p> | <p><u>TEMPORARY:</u></p> <p>Destroy 3 years after the end of the fiscal year.</p> | GRS 5, Item 3(b) |
| | | <p>a. Budget Estimate and Justification Files</p> <p>Files contain appropriation language sheets, narrative statements, project and geographic reports, and related schedules and supporting data.</p> | <p><u>TEMPORARY:</u></p> <p>Budget Division: Destroy when 10 years old.</p> <p>Other Offices: Destroy when 5 years old.</p> | <p>NC1-310-80-2, Item 16a</p> <p>GRS 5, Item 3a</p> |
| BUD 1 | FINC – 7 | <p>Budget Apportionment</p> <p>Correspondence, Reports and Schedules</p> | <p><u>TEMPORARY:</u></p> <p>Destroy 2 years after the close of the fiscal year.</p> | GRS 5, Item 4 |
| | FINC – 8 | <p>Expenditure Accounting Internal Procedures</p> <p>Correspondence, Reports and Internal Procedures, subject files maintained by operating units responsible for expenditures accounting, pertaining to their internal operations and administration.</p> | <p><u>TEMPORARY:</u></p> <p>Destroy when 2 years old.</p> | GRS 7, Item 1 |
| | FINC – 9 ★ | <p>Expenditure Ledgers and Appropriation Allotment</p> <p>Correspondence, Reports, Ledgers, Obligations and Allotments.</p> | <p><u>TEMPORARY:</u></p> <p>Destroy 6 years after final payment or cancellation.</p> | GRS 1.1, Item 010 |

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| | FINC – 10 ★ | Expenditure Annual Budget Report Correspondence, Reports, Posting and Control | <u>TEMPORARY:</u> Destroy 6 years after final payment or cancellation. | GRS 1.1, Item 010 |
| | FINC – 11 ★ | Expenditure Annual Budget Report – Copies Correspondence, Reports, Postings and Control | <u>TEMPORARY:</u> Destroy 6 years after final payment or cancellation. | GRS 1.1, Item 010 |
| | FINC – 12 ★ | Accountable Officers' Files Correspondence, Reports, SF Forms, OF Forms and Agency Forms | <u>TEMPORARY:</u> Destroy 6 years after final payment or cancellation. | GRS 1.1, Item 010 |
| | FINC – 13 ★ | Accountable Officers' Returns Correspondence, Reports, Statements, Vouchers and Schedules. | <u>TEMPORARY:</u> Destroy 6 years after final payment or cancellation. | GRS 1.1, Item 010 |
| | FINC – 14 ★ | GAO Exceptions Correspondence, GAO notices of exceptions, such as SF 110, or other forms. | <u>TEMPORARY:</u> Destroy 1 year after exception has been reported as cleared by GAO. | GRS 6, Item 2 |
| | FINC – 15 ★ | Certificates Settlements Correspondence, certificates and settlement of accounts of accountable officers, statements of differences, and related records. | <u>TEMPORARY:</u> Destroy 6 years after final payment or cancellation. | GRS 1.1, Item 010 |
| | FINC – 16 ★ | General Fund Availability, collection, custody, and deposit of funds including appropriation warrants and certificates of deposit. | <u>TEMPORARY:</u> Destroy 6 years after final payment or cancellation. | GRS 1.1, Item 010 |
| | | a. RESERVED | | |
| FIN 6-3 | | (ARS Records) b. Imprest Fund | | |
| | | c. RESERVED | | |
| FIN 6 | | (ARS Records) d. Financial Disbursements | | |
| FIN 6-1 | | (ARS Records) e. Financial Adjustments | | |
| FIN 6-2 | | (ARS Records) f. Financial Erroneous Payments | | |
| FIN 6-3 | | (ARS Records) g. Financial Voucher Examination and Certification | | |

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| FIN 6-4 | | (ARS Records) h. Financial Vouchers and Invoice | | |
| FIN 13 FIN 13-1 | | (ARS Records) i. Financial Obligations | | |
| | FINC – 17 | Accounting Administrative a. Correspondence, reports, and data relating to voucher preparation, administrative audit, and other accounting and disbursing operations. | <u>TEMPORARY:</u> Destroy when 3 years old. | GRS 6, Item 5(a), 5(b) |
| FIN 15 | | (ARS Records) b. Program Agreement Accounting | | |
| FIN 16 | | (ARS Records) c. Receipts/Collection | | |
| FIN 7 | | (ARS Records) d. ARS/FMD Correspondence, reports and other data relating to the development and implementation of policies, plans, standards, and procedures for accounting and financial management in ARS. (Accounting System) | <u>TEMPORARY:</u> FMD: Cut-off files at the end of the FY. Destroy when 7 FYs old. OO: Cut-off files at the end of the FY. Destroy when 3 FYs old or when superseded or obsolete, whichever is later. | NC1-310-80-2, Item 5a |
| | FINC – 18 + | Federal Personnel Surety Bonds Prior to January 1, 1956 Correspondence, Reports and Bonds | <u>TEMPORARY:</u> Destroy 15 years after bond becomes inactive. | GRS 6, Item 6(a)(1), 6(b) |
| FIN 3 | FINC – 19 + | Federal Personnel Surety Bonds after December 31, 1955 Correspondence, Reports and Bonds | <u>TEMPORARY:</u> Destroy 15 years after end of bond premium period. | GRS 6, Item 6(a)(2), 6(b) |
| | FINC – 20 + | Tickets and Bills Correspondence, Reports Gasoline Sales Ticket, and Telephone toll Ticket. | <u>TEMPORARY:</u> Destroy 6 years after final payment or cancellation. | GRS 1.1, Item 010 |
| | FINC – 21 | Claims Against U.S. Correspondence, Reports, Claims against U.S., Claims by the U.S. Paid in Full, and Claims not owed to U.S. | <u>TEMPORARY:</u> Destroy when 6 years and 3 months old. | GRS 6, Item 10(a), 10(b)(1), 10(b)(3) |

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| | FINC – 22 | 4 CFR Part 104 Claims Not Extended Correspondence, Reports, Claims not Extended. | <u>TEMPORARY:</u> Destroy 10 years and 3 months after the year in which the Government's right to collect first accrued. | GRS 6, Item 10(b)(2)(a) |
| | FINC – 23 | 4 CFR Part 104 Claims Extended per 28 U.S.C. 2415 Correspondence, Reports and Claims Extended | <u>TEMPORARY:</u> Destroy 3 months after the end of the extended period. | GRS 6, Item 10(b)(2)(b) |
| | FINC – 24 | Claims Subject to Litigation Correspondence, Reports, Claims and Litigation. | <u>TEMPORARY:</u> Destroy when the court order is lifted, litigation is concluded or when 6 years and 3 months old, whichever is sooner. | GRS 6, Item 10(c) |
| | FINC – 25 | Waivers Approved Correspondence, Reports and Case Files | <u>TEMPORARY:</u> Destroy 6 years and 3 months after the close of the fiscal year in which the waiver is approved. | GRS 6, Item 11(a) |
| | FINC – 26 | Waivers Denied Correspondence, Reports and Case files | <u>TEMPORARY:</u> Destroy with related claim files in accordance with File Code FINC-21, 22, 23, or 24, whichever one applies. | GRS 6, Item 11(b) |
| | FINC – 27 | Budget Planning | | |
| | FINC – 28 | Budget Development | | |
| | FINC – 29 | Budget Presentation Submitted to Congress for Approval | <u>TEMPORARY:</u> Cut off at the end of the FY in which report is submitted. Destroy when 10 FYs old. | NC1-310-80-2, Item 15a |
| | FINC – 30 | Budget Presentation All Other Copies | | |
| | FINC – 31 | Budget Execution | | |
| | FINC – 32 | Budget Financial Priorities | | |
| | FINC – 33 | Budget Internals Controls | | |

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| | FINC – 34 | Budget Systems Review Analysis | | |
| | FINC – 35 | Accounting Systems | | |
| | FINC – 36 | Financial Systems | | |
| | FINC – 37 | Cash Management | | |
| | FINC – 38 | Debt Management | | |
| | FINC – 39 | Liabilities | | |
| | FINC – 40 | Revenues | | |
| | FINC – 41 | Cost Distribution | | |
| | FINC – 42 | Working Capital Fund | | |
| | FINC – 43 | Planning, Development and Approval | | |
| | FINC – 44 | Financial Reviews | | |
| | FINC – 45 | Management Council Cost Distribution | | |
| | FINC – 46 | Working Capital Fund Cost Distribution | | |
| | FINC – 47 | Department Centralized Reimbursable Program Cost | | |
| | FINC – 48 | <p>Cost Determination (A-76)</p> <p>Records documenting implementation of OMB circular No. A-76, Performance of Commercial Activities. These records are created and maintained in paper and electronic formats and include but are not limited to inventories, reviews, consultations, summary reports, commercial activity codes, challenges, appeals, decisions, planning documents, public announcements, Federal Register notices, standard and streamlined competition documents, accountability statements, cost calculations, and performance measures.</p> <p>**NOTE: Procurement files related to Circular No. A-76 solicitations are filed under CONT – 2 and/or 3.</p> | <p><u>TEMPORARY:</u></p> <p>Office of Primary Responsibility: Cut off each case file/study at the end of the FY in which action is completed. Hold file for 3 FYs. Destroy 10 FYs after cut off.</p> <p>All Other Offices: Cut off file at the end of the FY in which study is completed. Destroy 2 FYs after cut off.</p> | GRS 3, Item 18 |
| | FINC – 49 | Property Accounting | | |
| | FINC – 50 | Fiscal Irregularities | | |
| | FINC – 51 | <p>ARS Financial Management Program</p> <p>Correspondence, reports, and other data relating to the development and implementation of policies, plans, standards, and procedures for accounting and financial management in ARS.</p> | <p><u>TEMPORARY:</u></p> <p>FMD: Cut off files at the end of the FY. Destroy when 7 FYS old.</p> | NC1-310-80-2, Item 5a |

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| | | | OO: Cut off at the end of the FY. Destroy when 3 FYs old. | |
| FIN 1 | | a. Analysis/Studies | | |
| FIN 1-1 | | b. Feasibility Study | | |
| FIN 1-2 | | c. Financial Analysis | | |
| FIN 1-3 | | d. Internal Control Program | | |
| FIN 1-3-1 | | e. Federal Manager's Financial | | |
| | | f. Report on Internal Control | | |
| FIN 1-4 | | g. Vulnerability Assessment | | |
| FIN 2 | | h. Appropriations/Reimbursable | | |
| | | i. Authority | | |
| | | j. CRIS Project Processed | | |
| FIN 2-2-1 | | k. Continuing Resolution | | |
| | | l. Program Shift | | |
| FIN 2-2 | | m. Appropriation | | |
| FIN 2-1 | n. Allocations, Allotments, and Authorizations | | | |
| | | | | |