

FINANCIAL MANAGEMENT

Use this subject for correspondence and related papers pertaining to disbursement and collection activities and the maintenance, control, and accountability of ARS finances.

NOTE: See BUDGET for materials relating to preparation, submission, and execution of the ARS budget.
See TRAVEL AND TRANSPORTATION for subject outline for general correspondence on policies and procedures regarding the travel of individuals and movement of household goods, etc.

Disposal Authority:
Job No. NCI-310-80-2

CODE	TITLE	DESCRIPTION	RETENTION	
			OFFICE OF PRIMARY RESPONSIBILITY	ALL OTHER OFFICES
			Records maintained by Financial Management Division for GAO site audits: Destroy 6 years and 3 months after the period of account. See Item 3a, Records Control Schedule, for specific disposal information.	
✓ FIN	FINANCIAL MANAGEMENT	Use for policies and procedures covering all items included under this primary subject.	(Item 5a(1)) Destroy when 7 years old or when superseded or obsolete, whichever is later.	(Item 5a(2)) Destroy when 3 years old or when superseded or obsolete, whichever is sooner.
1	Analysis/Studies			
1-1	Feasibility Study		"Destroy when completed study is 5 years old."	
1-2	Financial Analysis			
1-3	Internal Control Program			
1-3-1	Federal Manager's Financial Integrity Act - Year End Report on Internal Controls			
1-4	Vulnerability Assessment			
2	Appropriations/Reimbursable Authority			
✓ 2-1	Allocations			
2-1-1	Allotments and Authorizations			
2-2	Apportionments			
✓ 2-2-1	Continuing Resolutions			

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CODE	TITLE	DESCRIPTION	RETENTION	
			OFFICE OF PRIMARY RESPONSIBILITY	ALL OTHER OFFICES
2-3	Trust Funds		Records maintained by Financial Management Division for GAO site audits: Destroy 6 years and 3 months after the period of account. See Item 3a, Records Control Schedule, for specific disposal information.	
3	<u>Bonding of Employees</u>		See Item 6, Records Control Schedule, for specific disposal information.	N/A
4	<u>Certifying Officers and Cashiers</u>		RETAIN: Disposition pending NARS approval.	N/A
4-1	Authorizations and Designations	Use for designations of personnel to perform paying, collecting, and similar functions. Includes imprest funds and public funds.	RETAIN: Disposition pending NARS approval.	RETAIN: Disposition pending NARS approval.
4-2	Revocations		RETAIN: Disposition pending NARS approval.	RETAIN: Disposition pending NARS approval.
5	<u>Claims</u>	Correspondence and supporting material relating to claims both for and against the Agency.	RETAIN: Disposition pending NARS approval.	RETAIN: Disposition pending NARS approval.
6	<u>Disbursements</u>	Includes correspondence and media to control the disbursement of allotted funds.	(Items 3b and 4) Financial Management Division: Destroy when 3 years old or 3 years after the period of the account, whichever is later.	(Item 5b) Destroy when 3 years old.
6-1	Adjustments		(Items 3b and 4) Financial Management Division: Destroy when 3 years old or 3 years after the period of the account, whichever is later.	(Item 5b) Destroy when 3 years old.
6-2	Erroneous Payments		(Items 3b and 4) Financial Management Division: Destroy when 3 years old or 3 years after the period of the account, whichever is later.	(Item 5b) Destroy when 3 years old.

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6-3	Imprest Fund	Includes vouchers and records created by cashiers, auditors, and verifiers. Subdivide as necessary.	(Item 12) Imprest Fund cashiers, auditors, and verifiers: Destroy when 3 years old.	(Item 5b) Destroy when 3 years old.
6-4	Voucher Examination and Certification		(Items 3b and 4) Financial Management Division: Destroy when 3 years old or 3 years after the period of the account, whichever is later.	(Item 5b) Destroy when 3 years old.
6-5	Vouchers and Invoices		(Items 3b and 4) Financial Management Division: Destroy when 3 years old or 3 years after the period of the account, whichever is later.	(Item 5b) Destroy when 3 years old.
✓ 7	<u>Accounting Systems</u> Financial Management Systems		(Item 5a(1)) Financial Management Division: Destroy when 7 years old.	(Item 5a(2)) Destroy when 3 years old.
7-1	Accounting Data Base Retrieval (ADR)			
✓ 7-2	Annual Resource Management Plans Systems (ARMPS)			
7-3	Automated Payment System (APS)			
7-4	Automated Travel Voucher (ATU)			
7-5	Central Accounting System (CAS)			
7-6	Financial Plans (FP)			
7-6-1	Advanced Acquisition Plans			

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			OFFICE OF PRIMARY RESPONSIBILITY	ALL OTHER OFFICES
7-6-2	ARS Resource Management System			
7-6-3	Position Management Plans			
7-7	Foreign Travel (PT)			
7-8	Letters of Credit			
7-9	Management Accounting Structure Code (MASC)			
7-10	National Program Staff Accounts (NPS)			
7-11	Salary Lapse Tracking System (SLATS)			
7-12	Salary Projection System (SP)			
7-13	The Automated Pending Obligation System (TAPOS)			
8	<u>Fiscal Irregularities</u>	Includes irregularities in and falsification of accounts.	RETAIN: Disposition pending NARS approval.	RETAIN: Disposition pending NARS approval.
9	Funds Control			
9-1	<u>Allowances and Expenses</u>		(Items 3b and 4) Financial Management Division: Destroy when 3 years old or 3 years after the period of the account, whichever is later.	(Item 5b) Destroy when 3 years old.
9-1-1	Cost of Living Allowance (COLA)		(Items 3b and 4) Financial Management Division: Destroy when 3 years old or 3 years after the period of the account, whichever is later.	(Item 5b) Destroy when 3 years old.

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9-1-2	Living Quarters		(Items 3b and 4) Financial Management Division: Destroy when 3 years old or 3 years after the period of the account, whichever is later.	(Item 5b) Destroy when 3 years old.
9-1-3	Uniform Allowances		(Items 3b and 4) Financial Management Division: Destroy when 3 years old or 3 years after the period of the account, whichever is later.	(Item 5b) Destroy when 3 years old.
10	GAO Exceptions	GAO notices of exceptions, formal or informal, and related correspondence.	(Item 7) Financial Management Division: Destroy 1 year after exception has been reported or cleared by GAO.	N/A
11	<u>General Ledger</u>		<u>Financial Management Division</u> (Items 3b and 4) Related correspondence: Destroy when 3 years old or 3 years after the period of the account, whichever is later. (Item 35) General ledger: Destroy 10 years after the close of the fiscal year involved.	(Item 5b) Destroy when 3 years old. N/A
11-1	Posting and Control Media		<u>Financial Management Division</u> (Items 3b and 4) Related correspondence: Destroy when 3 years old or 3 years after the period of the account, whichever is later. (Item 37a) Posting and control media including journal vouchers, subsidiary ledgers, trial balances, etc.: Destroy when 5 years old.	(Item 5b) Destroy when 3 years old. (Item 37b) Destroy when 2 years old.
12	<u>Monthly Operating Reports</u>		(Item 36(1)) Financial Management Division: Destroy 10 years after the close of the fiscal year involved.	(Item 36(2)) Destroy when 3 years old.

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13	<u>Obligations</u>		(Items 3b and 4) Financial Management Division: Destroy when 3 years old or 3 years after the period of the account, whichever is later.	(Item 5b) Destroy when 3 years old.
13-1	Estimated Obligations		(Items 3b and 4) Financial Management Division: Destroy when 3 years old or 3 years after the period of the account, whichever is later.	(Item 5b) Destroy when 3 years old.
14	<u>Payroll Accounting</u>	Correspondence and related documents pertaining to payroll.	(Item 5b) Destroy when 3 years old.	(Item 5b) Destroy when 3 years old.
14-1	Salary Changes		(Item 5b) Destroy when 3 years old.	(Item 5b) Destroy when 3 years old.
14-2	Time and Attendance Reports (Case file by employee)	Time and Attendance reports, applications for leave, and supporting documents. Includes final Time and Attendance report.	(Item 69a) Timekeeper: Destroy when 3 years old.	N/A
15	<u>Program Agreement Accounting</u>		(Items 3b and 4) Financial Management Division: Destroy when 3 years old or 3 years after the period of the account, whichever is later.	(Item 5b) Destroy when 3 years old.
16	<u>Receipts/Collections</u>	Includes correspondence and media to control the receipt of funds.	(Items 3b and 4) Financial Management Division: Destroy when 3 years old or 3 years after the period of the account, whichever is later.	(Item 5b) Destroy when 3 years old.

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16-1	Adjustments		(Items 3b and 4) Financial Management Division: Destroy when 3 years old or 3 years after the period of the account, whichever is later.	(Item 5b) Destroy when 3 years old.
16-2	Delinquent Accounts for Overtime		(Items 3b and 4) Financial Management Division: Destroy when 3 years old or 3 years after the period of the account, whichever is later.	(Item 5b) Destroy when 3 years old.
16-3	Fee Collections			
16-4	Reimbursable Services		(Items 3b and 4) Financial Management Division: Destroy when 3 years old or 3 years after the period of the account, whichever is later.	(Item 5b) Destroy when 3 years old.
16-5	Trust Fund		(Items 3b and 4) Financial Management Division: Destroy when 3 years old or 3 years after the period of the account, whichever is later.	(Item 5b) Destroy when 3 years old.
16-6	Uncollectible Debts		(Items 3b and 4) Financial Management Division: Destroy when 3 years old or 3 years after the period of the account, whichever is later.	(Item 5b) Destroy when 3 years old.
17	<u>Reports-Statistics</u>	Use for reports, studies, surveys, progress reports, and significant accomplishment reports.	Retention periods vary according to type of report. See Records Control Schedule or contact RMO for specific disposal information.	Retention periods vary according to type of report. See Records Control Schedule or contact RMO for specific disposal information.
18	<u>Travel and Transportation Accounting</u>		(Item 5b) Destroy when 3 years old.	(Item 5b) Destroy when 3 years old.
18-1	Vouchers	Case files of travel by individual. Includes copies of travel vouchers, advances, etc.	(GRS 9, Item 4a) Destroy when 3 years old.	(GRS 9, Item 4a) Destroy when 3 years old.