

# FISCAL AFFAIRS

This category groups together material relating to the collection, disbursement, and accounting of Agency funds; the operation of accounting and fiscal reporting systems; accounting procedures for special programs; payroll operations; and allied functions of a fiscal nature. Some of the above records are determined to be Site Audit Records.

**NOTE:** Site Audit Records, accumulated by APHIS fiscal organizations for onsite audit by General Accounting Office (GAO), consist of only the following specific documents or their equivalent: statements of transactions, statements of accountability, collection schedules, collection vouchers, disbursement schedules, and disbursement vouchers.

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## *DISPOSAL AUTHORITY NCI-310-77-2*

**\* Retention Period \***

### **FIS FISCAL AFFAIRS**

General correspondence and material relating to fiscal affairs too broad in scope to be filed under specific subjects below.

**(item 101a)**

**Originating office:**

Destroy when 3 years old.

**(item 101b)**

**All other offices:**

Destroy when 2 years old.

### **FIS 1 POLICY**

Policy, guidelines, regulations, and requirements covering all subjects included under this primary subject. If needed, subdivide by type or subject of policy and cross-reference to appropriate subject category.

**(item 102a)**

**Originating office:**

Retire to Federal Records Center (FRC) when 10 years old. Destroy when 20 years old.

**(item 102b)**

**All other offices:**

Destroy when superseded or obsolete.

**\* Retention Period \***

**FIS 2 REPORTS AND STATISTICS**

General short-term reports covering all subjects included under this primary subject. Case file by type of report as necessary.

**EXCEPT:** General Ledger and subsidiary reports. See FIS 5.

**a.** Records copy of substantive reports, such as annual summaries and comprehensive nonrecurring reports. Case file special or one-time reports as needed.

**b.** Agency copy of above reports.

**c.** Computer printout reports on fiscal affairs. Includes monthly printout reports. Includes annual printout reports.

**(item 103a)**  
**Originating office:**  
Destroy when 3 years old.

**(item 103b)**  
**All other offices:**  
Destroy when 2 years old.

**(item 104a)**  
**Originating office:**  
Retire to FRC when 3 years old. Destroy when 20 years old.

**(item 104b)**  
**All other offices:**  
Destroy when superseded or obsolete.

**(item 105b)**  
**Originating office:**  
Destroy when superseded or obsolete.

**(item 105b)**  
**All other offices:**  
Destroy when 2 years old.

**(item 106a)**  
**Originating office:**  
Destroy when final report is completed or when printouts cease to have administrative value, but no later than 3 years, whichever is earlier.

**(item 106b)**  
**All other offices:**  
Destroy when 2 years old.

**\* Retention Period \***

**FIS 2** *(continued)*

d. All other reports.

**(item 107a)**  
**Originating office:**  
Destroy when 2 years old.

**(item 107b)**  
**All other offices:**  
Destroy when 2 years old.

**FIS 2-1 Activity Reports**

Summarizes action or work performed by program or finance personnel.

**(item 3032a)**  
**Originating office:**  
Destroy when 2 years old.  
+[(**Disp. Auth. GRS-23-1**)]+

**(item 3032b)**  
**All other offices:**  
Destroy when 2 years old.  
+[(**Disp. Auth. GRS-21-1**)]+

**FIS 3 COMMITTEES, MEETINGS**

Committees and meetings relating to fiscal functions. Subdivide committees and meetings, if necessary, and show name and date span on folder.

**(item 109a)**  
**Originating office:**  
Destroy when 2 years old.  
+[(**Disp. Auth. GRS-16-8-a**)]+

**(item 109b)**  
**All other offices:**  
Destroy when 2 years old.  
+[(**Disp. Auth. GRS-16-8-a**)]+

**\* Retention Period \***

**FIS 3-1 Arrangements**

Includes such material as meeting arrangements, invitations, extra copies of agendas, accommodations, authority to attend, work papers, acceptances, and regrets.

**(item 110a)**  
**Originating office:**  
Destroy when 1 year old.

**(item 110b)**  
**All other offices:**  
Destroy when 1 year old.

**FIS 4 APPROPRIATIONS-ALLOTMENT ACCOUNTING**

Allotment records, showing status of obligations and allotments under each authorized appropriation.

**EXCEPT:** Appropriation and allotment symbols and object classification codes. See FIS 12.

**(item 111a)**  
**Originating office:**  
Destroy 6 years and 3 months after the close of the fiscal year involved. [GRS 7, Item 3]

**(item 111b)**  
**All other offices:**  
Destroy when 2 years old.

GAO Site Audit Records: Vouchers, payment schedules, invoices, trail balance, bills and collection schedules, Statement of Transaction, and the like.

**(item 112a)**  
**Originating office:**  
Retire to FRC when 3 years old. Destroy 6 years and 3 months after period covered by account. [GRS 6, Item 1a]

**(item 112b)**  
**All other offices:**  
N/A

**\* Retention Period \***

**FIS 4-1 Obligations**

Work Plan Folders only. Subdivide by accounting code and by object class if necessary. Includes basic documents used in recording and accumulating obligations, such as, purchase orders, requisitions, and travel vouchers. Maintain separate folders for liquidated and unliquidated obligations.

**(item 113a)**  
**Originating office:**  
Destroy 5 years after liquidation.

**(item 113b)**  
**All other offices:**  
Destroy 5 years after liquidation.

**FIS 5 ACCRUAL ACCOUNTING**

General correspondence relating to accounting ledgers showing debit and credit entries and reflecting expenditures in summary.

**(item 115a)**  
**Originating office:**  
Destroy 3 years after close of fiscal year.

**(item 115b)**  
**All other offices:**  
Destroy when 2 years old.

GAO Site Audit Records: General ledgers.

**(item 116a)**  
**Originating office:**  
Retire to FRC when 3 years old. Destroy 6 years, 3 months after the period of the account.

**(item 116b)**  
**All other offices:**  
N/A

**\* Retention Period \***

**FIS 5-1 Accruals and Estimates**

Material regarding administrative, project and non-project expenses, representing supporting documentation for accrual liability reporting requirement.

**NOTE:** When volume warrants, establish case file, or file by month as best suits user's needs.

GAO Site Audit Records.

**(item 117a)**

**Originating office:**

Destroy when 2 years old.

**(item 117b)**

**All other offices:**

Destroy when 2 years old.

**(item 118a)**

**Originating office:**

Retire to FRC when 3 years old. Destroy 6 years, 3 months after the period of the account.

**(item 118b)**

**All other offices:**

N/A

**FIS 6 PROJECTS**

Case file records and correspondence on projects or surveys. Includes basic documentation and final report or other substantive material. Show correct title and date span of project.

**EXAMPLE:** FIS 6 PROJECT NO. 00, Trust Fund Control, FY 77.

**(item 119a)**

**Originating office:**

Destroy 5 years after completion of project.

**(item 119b)**

**All other offices:**

Destroy when no longer needed but no longer than 5 years after completion of project.

**\* Retention Period \***

**FIS 6** *(continued)*

Project work papers and draft reports.

**(item 121a)**

**Originating office:**

Destroy 3 years after completion of project.

**(item 121b)**

**All other offices:**

Destroy when 2 years old.

**FIS 7 COST ACCOUNTING**

Accounting records accumulated that show data on the cost of Agency operations, the direct and indirect costs of production; and administration and performance of program functions of the Agency.

**(item 122a)**

**Originating office:**

Destroy when 3 years old.

**(item 122b)**

**All other offices:**

Destroy when 2 years old.

**FIS 8 TRUST FUNDS**

Accounting records pertaining to trust funds. Subdivide by specific trust fund, or file under appropriate FIS category as best suits user's needs.

**(item 123a)**

**Originating office:**

Destroy when 3 years old.

**(item 123b)**

**All other offices:**

Destroy when 2 years old.

GAO Site Audit Records.

**(item 124a)**

**Originating office:**

Retire to FRC when 3 years old. Destroy 6 years, 3 months after the period of the account.

**(item 124b)**

**All other offices:**

N/A

**\* Retention Period \***

**FIS 9 IMPREST FUNDS**

Correspondence and appropriate forms used for monies set aside for emergency payments, or payments which do not exceed limits for which established.

**(item 125a)**

**Originating office:**

Destroy when 3 years old.

**(item 125b)**

**All other offices:**

Destroy when 2 years old.

**FIS 10 BILLINGS AND COLLECTIONS**

Accounting records relating to the availability, collection, custody, and deposit of funds. If necessary, subdivide by State.

**(item 126a)**

**Originating office:**

Destroy when 3 years old.  
[GRS 6, Item 4]

**(item 126b)**

**All other offices:**

Destroy when 3 years old.  
[GRS 6, Item 4]

GAO Site Audit Records.

**(item 112a)**

**Originating office:**

Retire to FRC when 3 years old. Destroy 6 years, 3 months after the period of the account.

**(item 112b)**

**All other offices:**

N/A

**\* Retention Period \***

**FIS 10-1 Debt Management - Delinquent Debts and Write-off of Delinquent Debts**

Correspondence related to delinquent amounts owed to the Government and the write-off of those delinquent amounts.

**(item 1068a)**

**Originating office:**

Destroy 3 years after collection of amounts or write-off date. +[(Disp. Auth. N1-463-91-1)]+

**(item 1068b)**

**All other offices:**

Destroy 3 years after collection of amounts or write-off date. +[(Disp. Auth. N1-463-91-1)]+

**FIS 10-2 Credit Reports and Prescreening for Loans, Contracts, and Grants.**

Correspondence related to credit reports and prescreening of potential candidates for award of Government loans, contracts, and grants.

**(item 1069a)**

**Originating office:**

Destroy 3 years after completion of loan repayment, and contract and grant fulfillment. +[(Disp. Auth. N1-463-91-1)]+

**(item 1069b)**

**All other offices:**

Destroy 3 years after completion of loan repayment, and contract and grant fulfillment. +[(Disp. Auth. N1-463-91-1)]+

**\* Retention Period \***

**FIS 10-3 USER FEE RECORDS**

User fee billing and collection forms and background documentation.

**Processing office and Customer Service Center:**

Transfer to FRC when 3 years old. Destroy when 6 years 3 months old.  
[N1-463-03-01]

**All other offices:**

Destroy when 1 year old.  
[N1-463-03-01]

**FIS 11 CLAIMS**

Correspondence and supporting material relating to settlement of claims by APHIS, and against APHIS.

**(item 127a)**

**Originating office:**

Destroy 3 years after settlement.

**EXCEPT:** Personnel copies of personal injury or death. See PER 16-1.

**(item 127b)**

**All other offices:**

Destroy 2 years after settlement.

**EXCEPT:** Property copies of property loss (vehicles) or damage. See PRP 13.

**FIS 12 CODES AND SYMBOLS**

Material relating to the issuing of information concerning allotment and appropriation symbols, and object classification codes.

**(item 128a)**

**Originating office:**

Destroy when 3 years old.

**(item 128b)**

**All other offices:**

Destroy when 2 years old.

**FIS 13 PROMPT PAYMENT ACT OF 1982**

Correspondence related to the legal requirements that executive departments and agencies make payments on time, pay interest penalties when payments are late, and take discounts only when payments are made on or before the discount date.

**(item 1070a)**

**Originating office:**

Destroy 3 years after final payment is made.  
+[(**Disp. Auth. N1-463-91-1**)]+

**(item 1070b)**

**All other offices:**

Destroy 3 years after final payment is made.  
+[(**Disp. Auth. N1-463-91-1**)]+

**FIS 13-1 Interest Penalties**

Correspondence related to interest penalties incurred due to the Prompt Payment Act of 1982.

**(item 1071a)**

**Originating office:**

Destroy 5 years after penalty payment. +[(**Disp. Auth. N1-463-91-1**)]+

**(item 1071b)**

**All other offices:**

Destroy 5 years after penalty payment. +[(**Disp. Auth. N1-463-91-1**)]+

**FIS 13-2 Early Payment Discounts**

Correspondence related to early payment discounts taken in accordance with the Prompt Payment Act of 1982.

**(item 1072a)**  
**Originating office:**  
Destroy 5 years after  
invoice paid or discounted.  
**+[(Disp. Auth. N1-  
463-91-1)]+**

**(item 1072b)**  
**All other offices:**  
Destroy 5 years after  
invoice paid or discounted.  
**+[(Disp. Auth. N1-  
463-91-1)]+**

**FIS 13-3 Public Funds**

Material relating to APHIS Form 94, Record of Public Funds Received.

**(item 1073a)**  
**Originating office:**  
Destroy 3 years after  
payment is made. **+[(Disp.  
Auth. N1-463-91-1)]+**

**(item 1073b)**  
**All other offices:**  
Destroy 3 years after  
payment is made. **+[(Disp.  
Auth. N1-463-91-1)]+**