

FINANCIAL MANAGEMENT AND PROGRAM COORDINATION

Class Code	Title	Retention after folder closure	Security Code*
FIN-1.00	Financial Management and Program Coordination Policy	Permanent	
FIN-1.10	Financial Management and Program Coordination General Files	6 years	
FIN-1.11	Reserved – Use FIN-1.10		
FIN-2.00	Financial Management and Program Coordination Reports	5 years	
FIN-3.00	Funds and Funding	6 years	
FIN-4.00	Reserved – Use FIN-3.00		
FIN-5.00	Collection Procedures	3 years	
FIN-5.10	Reserved – Use FIN-3.00		
FIN-6.00	Reserved – Use FIN-6.10		
FIN-6.10	Financial Systems	10 years	FOUO
FIN-6.20	Repayment and Cost Accounting	Permanent	
FIN-6.30	Reserved – Use FIN-6.10		
FIN-7.00	General Accounting	6 years 3 months	
FIN-7.10	Expenditures Accounting	2 years	
FIN-8.00	Financial Audits	6 years	PA
FIN-9.00	Accountable Officers Records	6 years 3 months	
FIN-10.00	Commercial Freight and Transportation	10 years	
FIN-10.10	Travel	6 years	PA
FIN-11.00	Taxation	3 years	
FIN-12.00	Reserved – Use FIN-13.00		
FIN-13.00	Payroll Accounting	6 years	PA
FIN-14.00	Reserved – Use FIN-13.00		
FIN-15.00	Rental Deduction Files – Rental Rate Surveys	10 years	PA

*Documents under these codes could be:

FOUO = For Official Use Only

PA = Privacy Act

No designation = Public

FINANCIAL MANAGEMENT AND PROGRAM COORDINATION

CLASS CODE	DESCRIPTION	RETENTION AFTER FOLDER CLOSURE
FIN-1.00	<p>Financial Management and Program Coordination Policy</p> <p>Case files for official policy (including final rules and solicitors opinions), guidelines, and procedures that govern financial management and program coordination activities not included in the master set of directives. Includes correspondence, memorandums, e-mail and other documentation relating to the creation and implementation of official policy, guidance, and procedures.</p>	DISPOSAL NOT AUTHORIZED
	<p style="text-align: right;">Official File Copy -</p> <p style="text-align: center;">Transfer Medium – Paper/Film -</p> <p style="text-align: center;">Transfer Medium – Electronic -</p> <p style="text-align: right;">Reference Copy -</p>	<p>PERMANENT - Close files at the end of calendar year when policy is superseded, canceled, or revoked.</p> <p>Hardcopy records (other than nonrecurring series) – Transfer to the Federal Records Center 3 years from cutoff or as volume warrants; transfer to the National Archives 30 years from closure.</p> <p>Transfer to the National Archives 3 years from cutoff, as volume warrants, or other event (dependent on how the electronic record is generated or the system that generates the electronic record).</p> <p>Retain working reference copy in agency and destroy when no longer required for current business needs.</p>
	<p>Security Code: None</p> <p>Vital Record: Yes</p>	<p>NARA Disposal Authority: N1-115-94-2</p>

FINANCIAL MANAGEMENT AND PROGRAM COORDINATION

CLASS CODE	DESCRIPTION	RETENTION AFTER FOLDER CLOSURE
FIN-1.10	<p>Financial Management and Program Coordination General Files</p> <p>General subject files including correspondence, memorandums, e-mail and other documentation relating to financial management and program coordination subjects.</p>	
	NOTE: Use case files for program specific documentation.	
	<p style="text-align: right;">Official File Copy -</p> <p style="text-align: right;">Disposal Instructions -</p> <p style="text-align: right;">Reference Copy -</p>	<p>Temporary - Close files at the end of each fiscal year.</p> <p>Paper/film/electronic: Destroy in agency 6 years after closure.</p> <p>Retain working reference copy in agency and destroy when 6 years old or sooner if no longer required for current business needs.</p>
	<p>Security Code: None</p> <p>Vital Record: No</p>	NARA Disposal Authority: N1-115-94-2

FINANCIAL MANAGEMENT AND PROGRAM COORDINATION

CLASS CODE	DESCRIPTION	RETENTION AFTER FOLDER CLOSURE
FIN-2.00	<p>Financial Management and Program Coordination Reports</p> <p>Reports relating to financial management and program coordination. Including:</p> <ul style="list-style-type: none"> > Federal outlay by geographic location > Program accomplishments > Salary and wage distribution report > Budget and Fund Status Data (includes printouts or forms called Fund Reports, Pay Category, and summary Budget Reports) 	
	<p>NOTE: Use FIN-6.20 for specific reports related to repayment and cost accounting for Projects.</p>	
	<p style="text-align: right;">Official File Copy -</p> <p style="text-align: center;">Disposal Instructions -</p> <p style="text-align: right;">Reference Copy -</p>	<p>Temporary - Close files at the end of each fiscal year.</p> <p>Paper/film/electronic: Destroy in agency 5 years after closure.</p> <p>Retain working reference copy in agency and destroy when 5 years old or sooner if no longer required for current business needs.</p>
	<p>Security Code: None</p> <p>Vital Record: No</p>	<p>NARA Disposal Authority: N1-115-94-2</p>

FINANCIAL MANAGEMENT AND PROGRAM COORDINATION

CLASS CODE	DESCRIPTION	RETENTION AFTER FOLDER CLOSURE
FIN-3.00	<p>Funds and Funding</p> <p>General files, including correspondence, memorandums, e-mail and other documentation related to finance and budget activities, such as: appropriations for major projects and programs, justifications, use of loans, trust funds, special funds, emergency funding, etc. Including:</p> <ul style="list-style-type: none"> > Allocation of appropriations and allotment accounts > Appropriations carryovers > Colorado River Dam Fund > Colorado River Dam Development Fund > Cost authority systems > Disaster Relief Fund > Flag-action reports > General Investigative funds > Lapsed appropriations > Planning, programming, and budgeting > Prevalidation of funds > Reclamation Fund > Revolving fund > Transfer of funds > Unexpended funds > Unobligated funds > Water user advances 	
	<p>NOTE: Use PRJ-3.00 for Project legislative authorization and appropriations.</p> <p>NOTE: Include Appropriation Bills which include all materials regarding House Bills providing appropriations for Reclamation.</p>	
	<p>Official File Copy -</p> <p>Disposal Instructions -</p> <p>Reference Copy -</p>	<p>Temporary - Close files at the end of each fiscal year or end of an activity.</p> <p>Paper/film/electronic: Destroy in agency 6 years after closure.</p> <p>Retain working reference copy in agency and destroy when 6 years old or sooner if no longer required for current business needs.</p>
	<p>Security Code: None</p> <p>Vital Record: Yes</p>	NARA Disposal Authority: N1-115-94-2

FINANCIAL MANAGEMENT AND PROGRAM COORDINATION

CLASS CODE	DESCRIPTION	RETENTION AFTER FOLDER CLOSURE
FIN-5.00	<p>Collection Procedures</p> <p>Case files including correspondence, memorandums, e-mail and other documentation relating to procedures and methods used for collecting monies owed the United States. Including:</p> <ul style="list-style-type: none"> > Preparation, distribution, loss, theft, undeliverable, mutilated, and outstanding checks > Copies of sales receipt > Copies of Bills of Collection > Daily abstract of remittance > Listing of deposits > Prompt payment interest > Late interest charges 	
		NOTE: Copies of daily abstracts of remittances – destroy when final audit report is received or after 6 months, whichever comes first.
	<p style="text-align: center;">Official File Copy -</p> <p style="text-align: center;">Disposal Instructions -</p> <p style="text-align: center;">Reference Copy -</p>	<p>Temporary - Close files at the end of each fiscal year.</p> <p>Paper/film/electronic: Destroy in agency 3 years after closure.</p> <p>Retain working reference copy in agency and destroy when 3 years old or sooner if no longer required for current business needs.</p>
	<p>Security Code: None</p> <p>Vital Record: Yes</p>	NARA Disposal Authority: N1-115-94-2

FINANCIAL MANAGEMENT AND PROGRAM COORDINATION

CLASS CODE	DESCRIPTION	RETENTION AFTER FOLDER CLOSURE
FIN-6.10	<p>Financial Systems</p> <p>General correspondence, memorandums, e-mail and other documentation relating to the administration of financial management coordination with accounting systems. Including:</p> <ul style="list-style-type: none"> > Requests for establishing fund symbols, account numbers, and titles > Studies for centralization, decentralization, and similar activities or issues > Conversions > Codes and similar materials 	
	<p>Official File Copy -</p> <p>Disposal Instructions -</p> <p>Reference Copy -</p>	<p>Temporary - Close files at the conclusion of a project, conversion, replacement, or fiscal year.</p> <p>Paper/film/electronic: Destroy in agency 10 years after folder closure.</p> <p>Retain working reference copy in agency and destroy when 10 years old or sooner if no longer required for current business needs.</p>
	<p>Security Code: FOUO</p> <p>Vital Record: No</p>	NARA Disposal Authority: N1-115-07-1

FINANCIAL MANAGEMENT AND PROGRAM COORDINATION

CLASS CODE	DESCRIPTION	RETENTION AFTER FOLDER CLOSURE
FIN-6.20	<p>Repayment and Cost Accounting</p> <p>Ledgers and reports of project construction, operations and maintenance costs and repayment status. Include fiscal transactions with irrigation districts, water users associations, and other repaying entities. Including:</p> <ul style="list-style-type: none"> > Repayment Accounting Ledgers > Journal or Standard Vouchers > Statement of Project Costs > Cost Accounting Reports > Accounting for expenditures > Financial statements <p>Plant-in-service accounts including cost authorities, plant ledgers, and related completion reports. Including:</p> <ul style="list-style-type: none"> > PF27A or equivalents > Yearly replacement costs > Rate schedules and increases 	DISPOSAL NOT AUTHORIZED
	<p style="text-align: right;">Official File Copy -</p> <p style="text-align: center;">Transfer Medium – Paper/Film -</p> <p style="text-align: center;">Transfer Medium – Electronic -</p> <p style="text-align: right;">Reference Copy -</p>	<p>PERMANENT – Retain in agency for active life of the contract. Close file after final payment, contract closure, audit, or termination.</p> <p>Hardcopy records (other than nonrecurring series) – Transfer to the Federal Records Center 3 years from cutoff or as volume warrants; transfer to the National Archives 30 years from closure.</p> <p>Transfer to the National Archives 3 years from cutoff, as volume warrants, or other event (dependent on how the electronic record is generated or the system that generates the electronic record).</p> <p>Retain working reference copy in agency. Destroy when no longer required for current business needs.</p>
	<p>Security Code: None Vital Record: Yes</p>	<p>NARA Disposal Authority: N1-115-94-2</p>

FINANCIAL MANAGEMENT AND PROGRAM COORDINATION

CLASS CODE	DESCRIPTION	RETENTION AFTER FOLDER CLOSURE
FIN-7.00	<p>General Accounting</p> <p>Debit and credit entries reflecting expenditures in summary. Including:</p> <ul style="list-style-type: none"> > Appropriation Control Files. Control records showing status of obligations and apportionments under each authorized appropriation > Depreciation 	
	<p>NOTE: Use FIN-6.20 for journal or standard vouchers which are used to transfer costs from construction work in progress accounts to plant accounts, make correcting entries for Project Financial Statements, correct errors on payment documents, correct payroll errors, adjust objective class, and/or organization code errors.</p>	
	<p style="text-align: center;">Official File Copy -</p> <p style="text-align: center;">Disposal Instructions -</p> <p style="text-align: center;">Reference Copy -</p>	<p>Temporary - Close files at the end of fiscal year.</p> <p>Paper/film/electronic: Destroy in agency 6 years and 3 months after closure.</p> <p>Retain working reference copy in agency and destroy when 6 years old or sooner if no longer required for current business needs.</p>
	<p>Security Code: None</p> <p>Vital Record: Yes</p>	<p>NARA Disposal Authority: N1-115-94-2 GRS-7.2</p>

FINANCIAL MANAGEMENT AND PROGRAM COORDINATION

CLASS CODE	DESCRIPTION	RETENTION AFTER FOLDER CLOSURE
FIN-7.10	<p>Expenditures Accounting</p> <p>General files on expenditures accounting relating to the internal operations and administration of an office.</p>	
	<p style="text-align: right;">Official File Copy -</p> <p style="text-align: right;">Disposal Instructions -</p> <p style="text-align: right;">Reference Copy -</p>	<p>Temporary - Close files at the end of each fiscal year.</p> <p>Paper/film/electronic: Destroy in agency 2 years after closure.</p> <p>Retain working reference copy in agency and destroy when 2 years old or sooner if no longer required for current business needs.</p>
	<p>Security Code: None</p> <p>Vital Record: No</p>	<p>NARA Disposal Authority: N1-115-94-2 GRS 7.1</p>

FINANCIAL MANAGEMENT AND PROGRAM COORDINATION

CLASS CODE	DESCRIPTION	RETENTION AFTER FOLDER CLOSURE
FIN-8.00	<p>Financial Audits</p> <p>Case files including correspondence, memorandums, e-mail and other documentation relating to Reclamation accounts, audits of accounts for other entities with which Reclamation has working agreements, financial reviews, and internal reviews of financial operations. Including:</p> <ul style="list-style-type: none"> > General Accounting Office (GAO) inquiries > Travel audits > Financial audits, such as Job Corps, etc. 	
	NOTE: Use ENV-5.00 for EPA financial documentation.	
	<p style="text-align: right;">Official File Copy -</p> <p style="text-align: center;">Disposal Instructions -</p> <p style="text-align: right;">Reference Copy -</p>	<p>Temporary - Close files at the end of fiscal year when audit is completed.</p> <p>Paper/film/electronic: Destroy in agency 6 years after closure.</p> <p>Retain working reference copy in agency and destroy when 6 years old or sooner if no longer required for current business needs.</p>
	<p>Security Code: Privacy Act – WBR-5</p> <p>Vital Record: No</p>	NARA Disposal Authority: N1-115-94-2

FINANCIAL MANAGEMENT AND PROGRAM COORDINATION

CLASS CODE	DESCRIPTION	RETENTION AFTER FOLDER CLOSURE
FIN-9.00	<p>Accountable Officers Records</p> <p>Original or official copies of accountable officers' accounts or files maintained in the Financial Management Office for site audit by GAO auditors. Including:</p> <ul style="list-style-type: none"> > Statements of transactions and accountability collection schedules and vouchers > Disbursement schedules and vouchers, excluding freight and payroll records 	
	<p>NOTE: Use LND-10.00 for original land documents vesting title of land to the United States.</p> <p>NOTE: Use PRJ-28.00 for documents pertaining to Native American Projects, Water Rights, and Lands.</p> <p>NOTE: Use PRJ-8.10 for documents pertaining to construction and A&E contracts for permanent or long-term structures.</p> <p>NOTE: Use FIN-10.00 for freight records.</p>	
	<p style="text-align: center;">Official File Copy -</p> <p style="text-align: center;">Transfer/Disposal Instructions -</p> <p style="text-align: center;">Reference Copy -</p>	<p>Temporary - Close files at the end of fiscal year in which final payment is made.</p> <p>Paper/film/electronic: Transfer to FRC 2 years after closure or when volume warrants. FRC destroy 6 years 3 months after closure.</p> <p>Retain working reference copy in agency and destroy when 6 years 3 months old or sooner if no longer required for current business needs.</p>
	<p>Security Code: None</p> <p>Vital Record: Yes</p>	<p>NARA Disposal Authority: N1-115-94-2 GRS 6.1a</p>

FINANCIAL MANAGEMENT AND PROGRAM COORDINATION

CLASS CODE	DESCRIPTION	RETENTION AFTER FOLDER CLOSURE
FIN-10.00	<p>Commercial Freight and Transportation</p> <p>General files including correspondence, memorandums, e-mail and other documentation relating to payments for freight and transportation charges and services. Including:</p> <ul style="list-style-type: none"> > Overcharge notices > Deduction of collection action > Voucher for inbound transit shipments > Voucher involved in litigation 	
	<p style="text-align: right;">Official File Copy -</p> <p style="text-align: right;">Disposal Instructions -</p> <p style="text-align: right;">Reference Copy -</p>	<p>Temporary - Close files at the end of each fiscal year.</p> <p>Paper/film/electronic: Destroy in agency 10 years after closure.</p> <p>Retain working reference copy in agency and destroy when 10 years old or sooner if no longer required for current business needs.</p>
	<p>Security Code: None</p> <p>Vital Record: No</p>	<p>NARA Disposal Authority N1-115-94-2 GRS 9.1b</p>

FINANCIAL MANAGEMENT AND PROGRAM COORDINATION

CLASS CODE	DESCRIPTION	RETENTION AFTER FOLDER CLOSURE
FIN-10.10	<p>Travel</p> <p>General files relating to official travel by Reclamation employees and others authorized by law to travel. Including:</p> <ul style="list-style-type: none"> > Privately owned vehicle for official business > Air travel (domestic and foreign) > Reimbursement for personal expenses > Advance travel expenses > Passports/visas/customs passes, etc. > Travel authorizations, orders, allowances > Periodic reports/voucher > Allowances, per diem, mileage, actual subsistence 	
	<p>NOTE: Signed Travel Voucher with attachments submitted to Finance is filed with Accountable Officer Records, FIN-9.00.</p>	
	<p style="text-align: center;">Official File Copy -</p> <p style="text-align: center;">Disposal Instructions -</p> <p style="text-align: center;">Reference Copy -</p>	<p>Temporary - Close files at the end of each calendar year.</p> <p>Paper/film/electronic: Destroy in agency 6 years after closure.</p> <p>Retain working reference copy in agency and destroy when 6 years old or sooner if no longer required for current business needs.</p>
	<p>Security Code: Privacy Act - DOI-58</p> <p>Vital Record: No</p>	<p>NARA Disposal Authority: N1-115-94-2 GRS 9.3a</p>

FINANCIAL MANAGEMENT AND PROGRAM COORDINATION

CLASS CODE	DESCRIPTION	RETENTION AFTER FOLDER CLOSURE
FIN-11.00	<p>Taxation</p> <p>General files relating to taxation. Including:</p> <ul style="list-style-type: none"> > Payment in lieu of taxes > Lands (taxation of Government lands) > Sale and use taxes > Tax exemption certificates > Unemployment and Social Security taxes > Income taxes, etc. 	
	<p>Official File Copy -</p> <p>Disposal Instructions -</p> <p>Reference Copy -</p>	<p>Temporary - Close files at the end of each fiscal year.</p> <p>Paper/film/electronic: Destroy in agency 3 years after closure.</p> <p>Retain working reference copy in agency and destroy when 3 years old or sooner if no longer required for current business needs.</p>
	<p>Security Code: None</p> <p>Vital Record: No</p>	NARA Disposal Authority: N1-115-94-2

FINANCIAL MANAGEMENT AND PROGRAM COORDINATION

CLASS CODE	DESCRIPTION	RETENTION AFTER FOLDER CLOSURE
FIN-13.00	<p>Payroll Accounting</p> <p>General files including correspondence, memorandums, e-mail and other documentation relating to payroll, time and attendance, leave, etc. Including:</p> <ul style="list-style-type: none"> > Payroll preparation and processing > Time and Attendance records > Source and input documents used for time accounting under flexitime systems > Deductions, Allotments, Electronic Funds Transfer > Computer printouts > Copies of accounting distribution for corrections, changes, or additions 	
	<p>Official File Copy -</p> <p>Disposal Instructions -</p> <p>Reference Copy -</p>	<p>Temporary - Close files at the end of each pay year.</p> <p>Paper/film/electronic: Destroy in agency 6 years after closure.</p> <p>Retain working reference copy in agency and destroy when 3 years old or sooner if no longer required for current business needs.</p>
	<p>Security Code: Privacy Act - DOI-85</p> <p>Vital Record: No</p>	<p>NARA Disposal Authority: N1-115-94-2 GRS 2.7 and 2.8</p>

FINANCIAL MANAGEMENT AND PROGRAM COORDINATION

CLASS CODE	DESCRIPTION	RETENTION AFTER FOLDER CLOSURE
FIN-15.00	Rental Deduction Files – Rental Rate Surveys General files relating to rental deductions. Including: >Rental rate surveys	
	Official File Copy - Disposal Instructions - Reference Copy -	Temporary - Close files at the end of each fiscal year. Paper/film/electronic: Destroy in agency 10 years after closure. Retain working reference copy in agency and destroy when 10 years old or sooner if no longer required for current business needs.
	Security Code: Privacy Act - DOI-58 Vital Record: No	NARA Disposal Authority: N1-115-94-2