

REQUEST FOR RECORDS DISPOSITION AUTHORITY
(See Instructions on reverse)

LEAVE BLANK

JOB NO.
NCL-269-85-1

TO: **GENERAL SERVICES ADMINISTRATION**
NATIONAL ARCHIVES AND RECORDS SERVICE, WASHINGTON, DC 20408

DATE RECEIVED
8-13-85

1. FROM (Agency or establishment)

NOTIFICATION TO AGENCY

General Services Administration

In accordance with the provisions of 44 U.S.C. 3303a the disposal request, including amendments, is approved except for items that may be marked "disposition not approved" or "withdrawn" in column 10. If no records are proposed for disposal, the signature of the Archivist is not required.

2. MAJOR SUBDIVISION

Office of Administrative Services

3. MINOR SUBDIVISION

Records and Forms Management Branch

4. NAME OF PERSON WITH WHOM TO CONFER

5. TELEPHONE EXT.

DATE
7/18/88

ARCHIVIST OF THE UNITED STATES

Mae Simms

535-7938



6. CERTIFICATE OF AGENCY REPRESENTATIVE

I hereby certify that I am authorized to act for this agency in matters pertaining to the disposal of the agency's records; that the records proposed for disposal in this Request of 12 page(s) are not now needed for the business of this agency or will not be needed after the retention periods specified; and that written concurrence from the General Accounting Office, if required under the provisions of Title 8 of the GAO Manual for Guidance of Federal Agencies, is attached.

A. GAO concurrence: is attached; or is unnecessary.

B. DATE	C. SIGNATURE OF AGENCY REPRESENTATIVE	D. TITLE
7/20/88		Chief, Records and Forms Management Branch

7. ITEM NO.	8. DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9. GRS OR SUPERSEDED JOB CITATION	10. ACTION TAKEN (NARS USE ONLY)
	<p><u>Accounting Program Files</u></p> <p>Records descriptions and revised disposition schedules are contained in the attached chapter 16 to the HB, GSA Records Maintenance and Disposition System (OAD P 1820.2).</p>		

31 items

Item Nos

1.

16A1. Accounting general correspondence (NC1-269-~~80~~⁷⁷-1). Correspondence showing accounting and financial management activities except correspondence from specific cases, or transactions referred to elsewhere in this chapter. This paragraph should be used instead of subpar. 9C1a for maintenance and disposition of general correspondence of long term retention (accumulated by offices responsible for financial matters).

- a. Central Office: Cut off at the end of the fiscal year, hold 2 years, and retire. Destroy when 10 years old.
- b. Regional offices: Cut off at the end of the fiscal year, hold 2 years, and retire. Destroy when 10 years old.

16A2 - 16A4. Reserved.

~~16A5. Financial management program files (NC1-269-~~80~~⁷⁷-1). Documents created in planning, scheduling, approving, and disseminating annual programs for evaluating and improving financial management. Included are schedules of work programs, approvals, and related records.~~

~~Cut off at the end of the fiscal year concerned, destroy when 5 years old.~~

16A6 - 16A9. Reserved.

2.

16A10. Financial management projects (NC1-269-~~80~~⁷⁷-1). Case files created in studying, developing, installing, and reviewing procedures for accounting and reporting programs and related systems. Included are coordinating actions, project reports, and related records.

Withdraw and place in inactive file when a directive or other instruction resulting from the project is canceled, or at the end of the project. Cut off the inactive file at the end of the fiscal year.

- a. Central Office: Hold 2 years and retire. Destroy when 10 years old.
- b. Regional Offices: Hold 2 years and retire. Destroy when 10 years old.

NOTE. Organizational elements of the Office of Finance should use the file instead of 9C2, even when a project results in a formal directive.

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16A11 - 16A14. Reserved.

~~16A15. Financial management surveys (NC1-269-³³80-1). Documents created in planning and evaluating financial operations, analyzing findings, recommending improvements and checking followup on recommendations. Included are reports, comments, and followup actions, and related records.~~

- ~~a. Office making the survey: Place in inactive file after the next survey. Cut off the inactive file at the end of the fiscal year, hold 3 years, and destroy.~~
- ~~b. Surveyed office: Destroy after the next survey.~~

16A16 - 16A19. Reserved.

~~16A20. Financial training (NC1-269-³³80-1). Documents from training programs on accounting and financial reporting procedures. Included are training texts or outlines, clearances, viewgraphs, training schedules, reports on employee training, and related records.~~

- ~~a. Training materials: Destroy when superseded, canceled, or declared obsolete.~~
- ~~b. Other papers: Cut off annually, hold 2 years, and destroy.~~

16A21 - 16A24. Reserved.

3. 16A25. Accounting reports (NC1-269-³³80-1). Copies of financial and statistical reports received, reviewed, summarized, and maintained by Central Office except report files described elsewhere in this chapter.

- ~~a. Combined annual reports: Permanent. Cut off annually, hold 5 years, and retire. Offer to NARA when 10 years old.~~
- b. Monthly, quarterly, and semiannual reports: Cut off annually, hold 5 years, and retire. Destroy when 10 years old or sooner if not needed for administrative use.

16A26 - 16A29. Reserved.

Item Nos.

~~16B1. Central office and Regional office accounting reports (NC1-269-~~80~~⁷⁷-1). These files contain reports prescribed by the HB, GSA Comptroller Manual (COM P 4251.1) not described elsewhere in this chapter, as well as locally required financial reports. They include papers related to the reports except the documents filed in reports control case files described in ch. 11.~~

~~Accounting regions: Cut off annually, hold 3 years, and destroy.~~

~~16B2. Interoffice transfer vouchers (IOTV) (NC1-269-~~80~~⁷⁷-1). Documents created in charging other GSA funds and appropriations, such as printing services, interfund transfer documents, and other IOTV's.~~

~~Cut off at the end of the fiscal year, hold 4 years, and destroy.~~

16B3 - 16B4. Reserved.

4.

16B5. Monthly journal summary (NC1-269-~~80~~⁷⁷-1). Lists of general ledger summary totals with monthly totals for each account.

Cut off at the end of the fiscal year, hold 2 years and retire. Destroy when 4 years old.

16B6 - 16B9. Reserved.

5.

16B10. Allotment listings (NC1-269-~~80~~⁷⁷-1). Lists of allotments, transactions, and balances. Included are monthly accounting history listings and daily status ledgers.

Cut off at the end of the fiscal year, hold 1 year, and retire. Destroy when 6 years and 3 months old.

16B11 - 16B14. Reserved.

6.

16B15. Trial balances (NC1-269-~~80~~⁷⁷-1). Official file copies of trial balance reports (general, trust, and revolving funds). Included are trial balance reports, transcripts, and related records.

Accounting regions:

- a. Monthly trial balances from October through August of each fiscal year, and reports, transcripts, and related records: Hold 2 years and retire. Destroy 6 years and 3 months after the close of the fiscal year involved.

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- b. Trial balances as of September 30 of each fiscal year, reports, transcripts, and related records: Hold 2 years and retire. Destroy 6 years and 3 months after the close of the fiscal year involved.

Nonaccounting regions: Cut off at the end of the fiscal year, hold 2 years, and destroy.

16B16 - 16B19. Reserved.

7. 16B20. Daily accounting transactions register files (NC1-269-~~88~~⁷⁷-1). GSA Form 954, Accounting Transactions Register, providing an audit trail from the general ledger control accounts to source documents. NEAR Valid Accounting Transactions and DAC Daily Accounting Transactions Registers.

a. Originals: Cut off at the end of the fiscal year, hold 2 years and retire. Destroy when 4 years old.

b. Copies: Destroy when 2 years old.

16B21 - 16B24. Reserved.

8. 16B25. History listings (NC1-269-~~88~~⁷⁷-1). Record copies of history listings that reflect the accounting and cost detail. Included are detail transactions, office machine and repair shop transactions, construction and alteration project ledger transactions, supply transaction listings, and related records, but not listings described elsewhere in this chapter.

Cut off at the end of the fiscal year, hold 1 year, and retire. Destroy when 6 years and 3 months old.

16B26 - 16B29. Reserved.

9. 16B30. Costs distribution/control registers (NC1-269-~~88~~⁷⁷-1). Registers used to record the distribution of productive hour costs to accounts and to verify them against those reported in time and attendance records.

Cut off at the end of the fiscal year, ~~hold 3 years, and destroy.~~ DESTROY WHEN 3 YEARS OLD
Review 12/20/76

16B31 - 16B34. Reserved.

10. 16B35. Appropriation warrants (NC1-269-~~88~~⁷⁷-1). Documents accumulated in Central Office showing warrants received by GSA authorizing the withdrawal of funds from the Treasury.

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16B56 - 16B59. Reserved.

11. 16B60. Accounting control documents.^(NC1-269-77-1) Copies of source or other documents entered into the accounting system to distribute income and costs. They are copies of documents included in GAO site audit files and documents not required in site audit files.

a. For Federal Supply and Services programs, include copies of receiving reports, invoices, and shipping documents; stock adjustment increase and decrease documents; summaries of daily transactions at self-service stores; self-service store sale documents; and related records.

b. For Public Buildings Services programs, include copies of time distribution batch controls, indirect labor and cost analysis reports, project completion reports, work authorization completed and related records.

c. For Office of Information Resources Management programs include time and distribution reports, productive hour listings, documents showing communications rate percentage factors, telephone service orders, adjustment documents, and similar records.

d. Budget plan (all services).

e. Reserved.

f. Reserved.

g. Files include cash batch control sheets (originals), copies of budget plans, allotment advices, and related records.

Cut off at the end of the fiscal year, hold 4 years, and destroy.

DESTROY WHEN 4 YEARS OLD

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16B61 - 16B64. Reserved.

~~16B65. Stock registers (NC1-269-⁷⁷90-1). Monthly stock status histories reflecting inventory transactions; summary registers of sales, receipts, and adjustments; and registers of intransit accounts.~~

~~Destroy 5 years after end of fiscal year register is printed.~~

16B66 - 16B70. Reserved.

Item Nos.

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12.

16E1. Property accounting system establishment (NC1-269-~~80~~⁸⁷-1). Records created in reviewing (in cooperation with GAO) the acceptability of accounting principles in property accounting systems proposed by and for other executive agencies. Included are copies of documents for systems, review comments, and related records.

Cut off annually, hold 2 years, and retire.
Destroy when 5 years old.

NOTE: Retained copies of documents accumulated in developing Government-wide policies, procedures, and standards for property accounting (sent to FSS for inclusion in the FAR) are covered by par. 9C2.

16E2 - 16E4. Reserved.

13.

16E5. Property accounting technical assistance (NC1-269-~~80~~⁸⁷-1). Correspondence and other documents accumulated in providing technical assistance to other executive agencies in designing and installing property accounting systems, resolving property accounting problems, implementing property accounting survey recommendations, and related records.

Cut off annually, hold 2 years, and retire.
Destroy when 5 years old.

16E6 - 16E9. Reserved.

~~16E10~~ Property accounting surveys (NC1-269-~~80~~⁸⁷-1). Documents created in surveying ~~GSA~~ property accounting practices, with GAO, and recommending corrective action. Included are survey notices, survey reports, and related records.

Cut off annually, hold 5 years, and destroy.

16E11 - 16E14. Reserved.

~~16E15~~ GAO audit report reviews (NC1-269-~~80~~⁸⁷-1) Documents accumulated in reviewing ~~and commenting~~ on GAO audit reports property accounting systems and practices of agencies. Included are audits reports, comments, and related records.

Cut off annually, hold 5 years, and destroy.

16E16 - 16E19. Reserved.

14.

16E20. Property survey board files (NC1-269-~~90~~⁷⁷-1). Documents accumulated by boards considering action to recover the cost of missing, damaged, destroyed, deteriorated, or obsolete personal and real property. Included are reports of property for surveys, findings, on recommendations appeals, and similar records.

a. Files of cases involving pecuniary liability:
Cut off at the end of the fiscal year of completing action on the case, hold 2 years, and retire. Destroy when 6 years old.

b. Files of other cases: Cut off annually, ~~hold 4 years, and destroy.~~ DESTROY WHEN 4 YEARS OLD

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16E21 - 16E24. Reserved.

~~16E25.~~ Property survey control registers (NC1-269-~~90~~⁷⁷-1). Registers used to record serial numbers and dates of action on, and other information about, reports of survey cases:

Destroy after 8 years.

16E26 - 16E29. Reserved.

~~16E30.~~ Property officer designations (NC1-269-~~90~~⁷⁷-1). Copies of designations of accountable officers.

Destroy 2 years after superseded or canceled.

16E31 - 16E34. Reserved.

15.

16E35. Real property accounting records (NC1-269-~~90~~⁷⁷-1). GSA Form 712, Real Property Accounting Records, or comparable documents used to enter transactions posted to the general ledger.

Place in inactive file when property is disposed of or when the card is superseded or canceled. Cut off the inactive file at the end of the year, hold 2 years, and retire. Destroy when 8 years old.

16E36 - 16E39. Reserved.

~~16E40.~~ Property account posting media (NC1-269-~~90~~⁷⁷-1). Documents that affect the accountability and value of personal property, which are posted to general ledger accounts. There are copies of documents included in GAO site.

16. 16H65. Receiving report files (NC1-269-~~80~~⁷⁷-1). Documents showing the receipt of kinds and grades of stockpile materials. They support stockpile transactions entered into the inventory accounting system. Included are receiving reports, reports of discrepancies in shipments, weight certificates, analysis reports, and related records.

Cut off after evacuating the storage location or disposing of material. Hold 2 years and retire.
Destroy when 8 years old.

16H66 - 16H69. Reserved.

17. 16H70. Outbound storage reports files (NC1-269-~~80~~⁷⁷-1) Reports reflecting outshipments of stockpile materials from storage locations. They are verified with receiving reports to support entries in the inventory accounting system and to permit manual development of inventories at storage locations.

Place in an inactive file after evacuating the storage location or disposing of the commodities.
Cut off inactive file annually, hold 2 years, and retire. Destroy when 8 years old.

16H71 - 16H74. Reserved.

18. 16H75. DPA ledger cards (NC1-269-~~80~~⁷⁷-1) Documents showing the quantity and value of acquisitions, sales, cost of sales, adjustments, and inventory balances of material by commodity and contract number acquired under the Defense Production Act of 1950, as amended. Included are cards and related records.

Cut off after disposing of material relating to contract, hold 2 years, and retire. Destroy when 7 years old.

(NW-169-125)

~~16I1. Financial reliability files. Documents reflecting the credit standing and financial responsibilities of individuals and entities. These files are used in determining the financial ability of bidders, contractors, and purchasers to perform under the terms of the contracts. Included are financial statement, responses to letters of inquiry, memorandums of interviews with references, credit agency reports, and related papers.~~

~~Destroy individual papers as they become obsolete or are superseded. Destroy the entire file when the individual or entity is no longer a potential contractor or purchaser.~~

16I2 - 16I4. Reserved.

(NW-169-125)

~~16I5. Credit report controls. Documents showing credit agency reports ordered and received, and used for verifying bills for services. Included are registers or similar log documents.~~

~~Cut off annually, hold 3 years, and destroy.~~

16I6 - 16I9. Reserved.

(NW-169-125)

19. 16I10. Contract review files. Documents accumulated in reviewing the financial terms of invitations, proposals, contracts, leases, and other agreements, including insurance, to detect inappropriate financial terms and to provide technical assistance to contract officers. They are limited to contract review and do not involve extending credit or financial assistance.

Cut off annually, hold 3 years, and destroy. DESTROY WHEN 3 YEARS OLD

23/2/26
17/6/26

16I11-16I14. Reserved.

(NW-169-125)

~~16I15. Delinquent Federal accounts. Documents accumulated in reviewing delinquent Federal accounts, determining causes of delinquencies, and in installing remedial procedures. Included are memorandums for record of telephone conversations and visits, copies of billings and statements of accounts, listings of delinquent accounts, similar documents, and related papers.~~

~~Cut off at the end of the fiscal year following completion of case, hold 2 years, and destroy.~~

16I16 - 16I19. Reserved.

NW-169-125

20. 16I20. Credit and financial assistance case files (NG1 269-80-1). Documents accumulated with financial assistance to purchasers of surplus real and personal property and supply, construction, and service contractors. Descriptions of, and disposition instructions for, these files are as follows:

206.
a. ^{MM-169-125} ~~Guaranteed loans (NC1-269-80-4)~~. Documents in these files include applications for "V-Loans," credit reports, and comments of Federal Reserve banks, copies of certificates of necessity, letters of authorizations, clearance actions, loan status reports, and related papers.

Place in inactive file on disapproval or termination of the loan agreement, cut off the inactive file at the end of the fiscal year, hold 2 years, and retire.
Destroy when 3 years old.

b. ^{MM-169-125} ~~Progress payments (NC1-269-80-4)~~. These files consist of requests for eligibility determinations; financial statements and reports; reports of precontract surveys; copies of approvals or disapprovals; papers about curtailment, negotiation, and payment; and related papers.

Place in inactive file on termination of the contract, cut off the inactive file at the end of the fiscal year, hold 2 years, and retire.
Destroy when 4 years old.

20d.
c. ^{MM-169-125} ~~Government loans (NC1-269-80-4)~~. Documents include applications, copies of certificates of necessity, clearances, and related papers.

Withdraw and place in inactive file on final payment, cut off the inactive file at the end of the fiscal year, hold 3 years, and destroy.

d. ^{MM-169-125} ~~Advance payments (NC1-269-80-4)~~. Case files of documents showing financial and technical responsibility of contractors, copies of contracts, liens, requests for advances, agreements regarding bank accounts, copies of letters of credit, reports from recipients of letters of credit, and related papers.

Place in inactive file on termination of or final payment under, the contract. Cut off the inactive file at the end of the fiscal year, hold 2 years, and retire.
Destroy when 4 years old.

e. ^{MM-167-125} ~~Credit cases (NC1-269-80-4)~~. Included are financial statements, credit reports, copies of contracts and comments, documents regarding payments and terms of contracts, collection documentation, copies of tax payments, and similar papers.

Place in inactive file on receipt of final payment, foreclosure, or other termination action. Hold 3 years, and destroy.

16I21 - 16I24. Reserved.

21.

16I25. Emergency facility financial assistance (~~NCI-269-80-1~~)^{NN-169-125}. Documents accumulated under Section 168, Internal Revenue Code, 1954, as amended, in processing applications for, aiding in the preparation of, and coordinating certificates of necessity. The certificates permit rapid tax amortization of facilities belonging to contractors engaged in national defense activities. Included are applications, copies of certificates, recommendations, clearances, and related papers.

Cut off at the end of the fiscal year, hold 2 years, and retire. Destroy when 3 years old.

16I26 - 16I29. Reserved.

16I30. Credit controls (~~NCI-269-80-1~~)^{NN-169-125}. Logs or registers used to records credit applications received, approved, and disapproved, and other information about credit cases.

Destroy 5 years after log or register is filled.

16I31 - 16I34. Reserved.

16I35. Bad check listings (~~NCI-269-80-1~~)^{NN-169-125}. Listings and other documents reflecting debtors who have made payments by checks without enough funds in the bank to cover them.

Destroy after 5 years.

16I36 - 16I39. Reserved.

16I40. Insurance policy files (~~NCI-269-80-1~~)^{NN-169-125}. Insurance policies and bonds required by, and submitted to, GSA to indentify and protect the Government for property damage, liability as a property owner, and dishonest acts by non-government personnel.

Withdraw canceled policies when return is not requested and expired policies and place in inactive file. Cut off the inactive file at end of year, hold 1 year, and destroy.

16I41 - 16I44. Reserved.

16I45. Insurance review controls (~~NCI-269-80-1~~)^{NN-169-125}. Cards or lists created to ensure periodic review of adequacy of requirements and coverage of insurance in light of changes that may have occurred since the policies were obtained.

Destroy on completion of the review.

22.

16I46. Accountable Officers' Files (GRS 6/14).

~~a. Memorandum or extra copies of accountable officers' returns including statements of transactions and accountability, supporting vouchers, schedules, reports from charge card contractor(s), and related papers not covered elsewhere in this schedule, and freight records covered by schedule 9 and payroll records covered by schedule 2.~~

~~Disposition: Destroy 3 years after the account period ends.~~

b. Travel charge card applications and employee acknowledgements concerning charge card use.

Disposition: Destroy 6 years and 3 months after the date the employee is no longer authorized use of the card.

Passenger Transportation File ().

c. Copies of travel charge card applications and employee acknowledgements.

Disposition: Destroy when no longer needed.

16I47 - 16I49. Reserved.

23.

16I50. Credit and finance reports (NW-169-125) ~~(NS-269-80-1)~~. Documents created in reporting and reviewing information about credit, finance, and insurance activities. Included are activity reports, reports of nonfederal receivables, and related papers.

a. Credit and Finance Division: Cut off at the end of the fiscal year, hold 2 years, and retire. Destroy when 3 years old.

b. Other Offices: Cut off at the end of the fiscal year, ~~hold 2 years, and then destroy.~~

DESTROY WHEN 2 YEARS OLD

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