

REQUEST FOR RECORDS POSITION AUTHORITY
(See Instructions on reverse)

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JOB NO.	NC 1-269-77-1
DATE RECEIVED	7 MAR 1977
NOTIFICATION TO AGENCY	
In accordance with the provisions of 44 U.S.C. 3303a the disposal request, including amendments, is approved except for items that may be stamped "disposal not approved" or "withdrawn" in column 10.	
6-17-77 Date	<i>James B. [Signature]</i> Archivist of the United States

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

1. FROM (AGENCY OR ESTABLISHMENT)

General Services Administration

2. MAJOR SUBDIVISION

Office of Finance, General Accounting Files

3. MINOR SUBDIVISION

4. NAME OF PERSON WITH WHOM TO CONFER

Raymond F. Hershberger

5. TEL. EXT.

566-0673

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 36 page(s) are not now needed for the business of this agency or will not be needed after the retention periods specified.

A Request for immediate disposal.

B Request for disposal after a specified period of time or request for permanent retention.

C. DATE 2-28-77	D. SIGNATURE OF AGENCY REPRESENTATIVE <i>Michael G. Barbour</i> Michael G. Barbour	E. TITLE Chief, Records Management Branch (BRAR)
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7. ITEM NO.	8. DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9. SAMPLE OR JOB NO.	10. ACTION TAKEN
	General Accounting Program Files Files descriptions and proposed changes to disposition authorizations are contained in the attached chapter of the HB, GSA Records Maintenance and Disposition System (OAD P 1820.2). Chapter 16, Accounting Program Files	NN169-125	

133 items

Sent to agency, NCW, NNF, NNB

6/21/77

* GENERAL SERVICES ADMINISTRATION

*** This appendix describes and provides maintenance and disposition instructions for program files relating to accounting in general. More specifically, the files described herein concern the development and installation of accounting systems and procedures, development and provision of financial training courses, evaluation of accounting operations, review and consolidation of financial-type reports, and other financial matters. * These files are created pursuant to responsibilities set forth in the GSA Organization Manual (OFA P 5440.1).

Appendix 16-A. General Accounting Files

* Distribution Center PAGE 1 and 2 NUMBER in box ** PAR
Use on first page of order ONLY. CRAP if a handbook page.
** Insert DATE and ORDER NO. aligned at top on all odd pages other than page 1.

16A1. Accounting general correspondence. Correspondence relating to accounting and financial management program activities exclusive of correspondence concerning 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 after 28 additional years.
- b. Regional offices: Cut off at the end of the fiscal year, hold 2 years, and retire. Destroy after 5 additional years.

16A2 - 16A4. Reserved.

16A5. Financial management program files. Documents created in planning, scheduling, approving, and disseminating annual programs for the evaluation and improvement of financial management activities and operations. Included are schedules of work programs, approvals, supporting documents, and related records.

Cut off at the end of the fiscal year concerned, hold 5 years, and destroy.

16A6 - 16A9. Reserved.

16A10. Financial management projects. Case files created in studying, developing, installing, and reviewing procedures applicable to accounting and reporting programs and related systems. Included are coordinating actions, project reports, and related records.

Withdraw and place in an inactive file when any issuance or other instruction resulting directly from the project is canceled, or on termination of the project. Cut off the inactive file at the end of the fiscal year.

- a. Central Office: Hold 2 years and retire. Destroy after 18 additional years.
- b. Regional offices: Hold 2 years and retire. Destroy after 3 additional years.

NOTE: Organizational elements of the Office of Finance should use this file category instead of 9C2, even when a project results in the preparation of a formal issuance.

Appendix 16-A

16A11 - 16A14. Reserved.

16A15. Financial management surveys. Documents created in planning and conducting evaluation surveys of financial operations, analyzing survey findings, providing recommendations to improve operations, and monitoring followup actions on survey recommendations. Included are survey reports, comments and followup actions, and related records.

a. Office making the survey: Place in inactive file after the next succeeding 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 succeeding survey.

16A16 - 16A19. Reserved.

16A20. Financial training. Documents accumulated in planning, developing, and conducting training and orientation programs on accounting and financial reporting procedures and techniques. Included are training texts or outlines, clearance actions, viewgraphs, training schedules, reports concerning employee training, and related records.

a. Training materials: Destroy when superseded, canceled, or obsolete.

b. Other papers: Cut off annually, hold 2 years, and destroy.

16A21 - 16A24. Reserved.

16A25. Accounting reports. Copies of financial and statistical reports received, reviewed, prepared, consolidated, or summarized by and maintained by the Central Office exclusive of report files described specifically in other paragraphs of this chapter.

a. Copies of regional reports and other feeder reports, reports prepared or consolidated for other services and staff offices, and copies of reports prepared for executive boards and commissions for which GSA provides accounting services: Cut off annually, hold 3 years, and destroy.

*** (Date)

Consolidated or summary reports, excluding those referred to² above, including reports required by the Congress and congressional committees: Maintain two copies of each report covering a 5-year period. At the end of the 5-year period destroy one copy and retire the other copy. Destroy after 100 additional years.

(Order No.)

* SUBJECT

16A26 - 16A29. Reserved.

16A30. Real property inventory reports. Reports of the inventory of real property owned by, leased by, or under jurisdiction of, the U.S. Government. Included are agency reports, other feeder information, consolidated Government-wide reports, and related records.

Consolidated Government-wide reports:

Record copy: Forward a copy of each edition of each report to NARS for a retention of 105 years.

GSA official file copies: Destroy when no longer needed

Agency reports and related papers: Cut off at the end of the fiscal year, hold 1 year, and destroy.

*Revised
1/14/77
14 Jan 77*

Appendix 16-A

5 and 6

Revised
Revised
1/29/77

- b. Consolidated or summary reports, excluding those referred to above:
- Arrangement: By fiscal year and thereunder*
Consolidated Accumulation: by name of fund.
- (1) Annual Reports - Permanent. Cutoff annually. Transfer to FARC when 5 years old or as volume permits. Offer to NARS when 10 years old. *About 2 inches per year. About 2 cu. ft. on hand.*
- (2) Monthly, Quarterly and Semi-Annual Reports - Cutoff annually. Transfer to FARC when 5 years old. Destroy when 100 years old or sooner if no longer needed for administrative use.

16A26 - 16A29. Reserved.

16A30. Real property inventory reports. Reports of the inventory of real property owned by, leased by, or under jurisdiction of, the U.S. Government. Included are agency reports, other feeder information, consolidated Government-wide reports, and related records.

6/14/77

a. Consolidated Government-wide reports:

Arrangement: BY name of Federal agency.

- (1) Record copy: *Permanent* Forward a copy of each edition of each report to NARS for *permanent* retention. ~~of 105 years.~~ *annually*
- (2) GSA official file copies: Destroy when no longer needed.

Accumulation: About 5 cu. ft. per year.

b. Agency reports and related papers: Cut off at the end of the fiscal year, hold 1 year, and destroy.

This appendix describes program files that document accounting control operations. Accounting control operations involve the classification of cash and cost documents according to account, the reconciliation of transactions and subsidiary accounts with control accounts, and the preparation and interpretation of financial statements and reports. Accounting control files are created pursuant to the provisions of accounting, credit, and finance orders and handbooks.

Appendix 16-B. Accounting Control Files

1. Distribution

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2. Use of D-110 and O-110 (110) (Based on form attached on other than page 1)

OAD P 1820.2 CHGE

16B1. Regional office accounting reports. These files consist of all reports prescribed by the HB, Financial Reports, which are not described specifically elsewhere in this chapter, as well as locally required financial reports. These files also include papers directly related to the reports but exclusive of documents required for filing in reports control case files described in chap. 11.

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

b. Nonaccounting center regions: Cut off annually, hold 2 years, and destroy.

16B2. Interoffice transfer vouchers (printing). Documents created in charging other GSA funds and appropriations for printing services. Included are copies of requisitions for printing services, interfund transfer documents, and related records.

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

16B3 - 16B4. Reserved.

16B5. Monthly Journal Summary. Listings reflecting general ledger summary totals, in batch sequence, with monthly totals for each general ledger account.

Cut off at the end of the fiscal year, hold 3 years, and retire. Destroy after 3 additional years.

16B6 - 16B9. Reserved.

16B10. Allotment listings. Listings reflecting (in fund, allotment, and activity cost sequence) allotments, transactions, and balances. Included are monthly accounting history listings (analogous to subsidiary ledgers used in earlier accounting systems) and daily status of allotment ledgers.

Cut off at the end of the fiscal year, hold 3 years, and retire. Destroy after 3 additional years.

16B11 - 16B14. Reserved.

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(300)

16B15. Trial balances. Official file copies of trial balance reports (general, trust, and revolving funds). Included are trial balance reports, transcripts, and related records.

Accounting center regions:

- a. Trial balances as of the end of each month from March through September of each fiscal year, related reports, transcripts, and related records: Hold 2 years and retire. Destroy after 8 additional years.
- b. Trial balances as of September 30 of each fiscal year, related reports, transcripts, and related records: Hold 4 years and retire. Destroy after 15 additional years.
- c. Nonaccounting center regions: Cut off at the end of the fiscal year, hold 2 years, and destroy.

16B16 - 16B19. Reserved.

16B20. Daily accounting transaction register files. GSA Form 954, Accounting Transaction Register, reflecting all accounting transactions (in region, fund, general ledger account, and allotment-activity cost sequence) for the day. The register is used to provide an audit trail from the general ledger control accounts to the basic source documents. This file category also includes edit listings reflecting erroneous, omitted, and incompatible data detected in machine editing of transactions.

- a. Originals: Cut off at the end of the fiscal year, hold 3 years, and retire. Destroy after 3 additional years.
- b. Copies: Destroy after circulating.

16B21 - 16B24. Reserved.

16B25. History listings. Record copies of history listings which reflect accounting activity and cost detail. Included are detail transactions, office machine and repair shop transactions, construction and alteration project ledger transactions, switchboard and/or TWX center costs, working capital fund transactions, construction service fund transactions, supply transaction listings, similar listings, and related records, but not listings described specifically elsewhere in this chapter.

Cut off at the end of the fiscal year, hold 3 years, and retire. Destroy after 3 additional years.

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GENERAL INVESTIGATIVE ADMINISTRATION

OAD P 1820.2 CHGE

16B26 - 16B29. Reserved.

(Order No.)

16B30. Costs distribution/control registers. Registers used to record the distribution of productive hour costs to fund accounts and to verify them against those reported in time and attendance records.

SUBJECT Cut off at the end of the fiscal year, hold 3 years, and destroy.

16B31 - 16B34. Reserved.

16B35. Appropriation warrants. Documents accumulated in Region 3 relating to warrants (received by GSA from the Department of the Treasury) which authorize the withdrawal of funds from the Treasury.

Cut off at the end of the fiscal year, hold 3 years, and retire. Destroy after 5 additional years.

16B36 - 16B39. Reserved.

16B40. Allotment control records. Control records on which are posted all obligation, accrual, and disbursement documents. They are used in prevalidating obligation documents to prevent overobligation of funds.

Destroy 3 years after close of fiscal year concerned.

16B41 - 16B44. Reserved.

16B45. Batch sheets. Completed forms used to batch documents for transmittal to data processing and to record manually prepared control totals for reconciliation with machine-computed totals. Included are duplicate copies of batch control sheets with adding machine tapes.

Cut off at the end of the fiscal year, hold 1 year, and destroy.

16B46. Daily cash proof reports. Listings and related papers used as a proof listing of collections included in daily batches.

Cut off at the end of the fiscal year, hold 1 year, and destroy.

16B47 - 16B49. Reserved.

Appendix 16-B

16B50. Data change files. Documents accumulated in advising data processing personnel of changes required to keep report header cards, tape addresses, edit routines, and other data elements up to date. Included are memorandum change forms and related records.

Cut off after 30 days, hold 60 days, and destroy.

16B51 - 16B54. Reserved.

16B55. ADP program change requests. Documents accumulated in requesting changes to computer programs and coordinating the proposed changes with data processing personnel. Included are requests, design and feasibility studies, and related records.

Cut off at the end of the fiscal year following discontinuance or turndown of the related program change, hold 2 years, and destroy.

16B56 - 16B59. Reserved.

16B60. Accounting control documents. Retained copies of source or other documents entered into the accounting system to record and distribute income and costs. These files consist of copies of documents included in GAO site audit files and documents not required for inclusion in site audit files.

a. For Federal Supply Service programs, these files 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; similar documents; and related records.

b. For Public Buildings Service programs, the files include copies of time and distribution batch controls, indirect labor and cost analysis reports, project completion reports, similar reports, and related records.

c. For Automated Data and Telecommunications Service programs, these files include time and distribution reports, productive hour listings, documents showing communication rate percentage factors, telephone service orders, adjustment documents, and similar records.

d. Reserved.

e. Reserved.

f. Reserved.

Appendix 16-B

GENERAL SERVICES ADMINISTRATION

OAD P 1820.2 (CHGE...)

g. For all programs, these files include cash batch control sheets (originals), copies of budget plans and allotment advices, and related records. *(Date)

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

SUBJECT

16B61 - 16B64. Reserved.

16B65. Stock registers. Monthly stock status histories reflecting daily inventory transactions; summary registers reflecting sales, receipts, and adjustments; and registers of intransit accounts.

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

16B66. RICOS program microfilms. Repair and Improvement Computer System (RICOS) microfilms contain detailed information about obligations, accruals, and payments for each accounting transaction interfaced in the RICOS system records. Included are microfilms and related records.

Hold microfilms until after reconciliation of the September 30 Accounting Summary Transaction report with the controls established in the financial accounts, then forward the microfilms to the Region 3 Data Control Section for salvage.

16B67 - 16B69. Reserved.

16B70. Accounting cards. Machine cards used to enter and distribute costs, expenses, amounts, depreciation, and other details into the accounting system.

Hold for 60 days after completion of the related processing cycle and destroy.

Appendix 16-B

Center PAGE 7 and 8

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DATE: 1988

OPTIONAL FORM NO. 10 (MAY 1962 EDITION)

OAD P 1820.2 CHGE

500. This appendix describes program files accumulated in connection with accounts payable operations. Accounts payable operations are concerned with recording obligations, administrative audit of vendor invoices, and preparation of disbursement schedules for transmittal to the Department of the Treasury disbursing offices for disbursement. Program files documenting GSA's accounts payable operations are created as a result of responsibilities outlined in the GSA Organization Manual (OFA P 5440.1), and pursuant to accounting, credit, and finance orders and handbooks.

Appendix 16-C. Accounts Payable Files

APPENDIX 16-C. ACCOUNTS PAYABLE FILES

APPENDIX

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APPENDIX

OAD P 1820.2 CHGE

16C1. Payment files. Descriptions of, and maintenance and disposition instructions for, these files are contained in subpars. a thru c, below:

a. GAO site audit payment files. Standard Form 1166, Voucher and Schedule of Payments; detailed disbursement listings and summary fund breakdowns; vendor invoices; and supporting documents, such as purchase order copies, signed copies of contracts, lease digests, receiving reports, and similar records.

Cut off at the end of the fiscal year, hold 2 years, and then retire under Record Group 217 (GAO).

b. Transportation documents. SF 1166, Voucher and Schedule of Payments; ADP coding documents; copies of carrier bills; Government Bills of Lading (memorandum copy); disbursement listings; reports of discrepancies in shipments; transportation requests (carbons); and other records relating to payments for transportation.

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

c. Interfund payments. GSA Form 2043, ADP Coding Document-Accounting, used for internal fund transfers; similar papers; and related supporting documents.

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

16C2 - 16C4. Reserved.

16C5. Payment copy files. Copies of contracts, memorandum copies of vouchers, copies of invoices, purchase orders, gasoline sales tickets, receiving reports, and other payment documents, but not documents required for inclusion in GAO site audit payment files or the transportation document file.

Cut off at the end of the fiscal year, hold 3 years, and destroy or destroy after audit by GAO, whichever is earlier.

16C6 - 16C9. Reserved.

16C10. Unliquidated obligations listings. Listings of unliquidated obligations and accounts payable.

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

Appendix 16-C

16C11 - 16C14. Reserved.

16C15. Lost GBL registers. Registers used to record the issue of, and other information about, Standard Form 1108, Certificate in Lieu of Lost U.S. Government Bill of Lading. The register is reviewed against the memorandum paid file carrier bills to make sure that duplicate payments were not made in the interim.

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

16C16 - 16C19. Reserved.

16C20. Utility payment cards. Prepunched cards used in obligating funds and liquidating obligations for utility payments. Included are vendor identification cards, master standing accrual cards, and similar cards.

Destroy individual cards on supersession or when
they have served their purpose.

16C21 - 16C24. Reserved.

16C25. Lease and service contract card listings. Listings showing all old and new prepunched master cards and codes for fixed payments under leases and service contracts. These listings are reconciled with the fixed payment register.

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

OAD P 1820.2 CHGE

This appendix describes program files accumulated in connection with accounts receivable operations. Accounts receivable operations involve computing the cost of, billing agencies and individuals for, and collecting and recording income derived from, supplies and services provided or sold by GSA. Program files documenting accounts receivable operations are created as a result of responsibilities set forth in the GSA Organization Manual (OFA P 5440.1), and pursuant to accounting, credit, and finance orders and handbooks.

Appendix 16-D. Accounts Receivable Files

1 and 2

16D1. GAO site audit, collection files. GAO site audit files created in billing customers for supplies and services and in receiving and depositing payments with Federal Reserve banks. Included are GSA Form 789, Statement, Voucher, and Schedule of Withdrawals and Credits; TFS Form, 7306, Paid Billing Statement for SIBAC Transactions; direct delivery invoices, single-line-item billing registers, stores direct delivery orders, and simplified purchase documents; operation orders, project authorizations, space assignment records, and invoices for rent; material delivery service and receipt forms; motor pool use records and trip tickets; invoices for telephone and telegraph services, including copies of wordage reports and telephone toll tickets; vouchers for transfer between appropriations; letters or award of contracts for purchase of surplus property; notices of sales; copies of stockpile material sales contracts, outbound shipment reports, weight certificates, inspection and analysis reports, and collection vouchers; copies of mortgages and statements of installment accounts; bills for collection of damage and lost property claims against carriers; certificates of deposit in Federal Reserve banks; adjustment papers; similar documents; and related records.

Cut off at the end of the fiscal year, hold 1 year, and then retire under Record Group 217 (GAO).

- a. NOTE: Records created prior to July 2, 1975, will be retained by GAO for 10 years and 3 months after the period of the account.
- b. Records created on or after July 2, 1975, will be retained by GAO for 6 years and 3 months after the period of the account.

16D2 - 16D4. Reserved.

16D5. Collection document copy files. Copies of documents used in billing and collecting payments for supplies and services. Included are copies of vouchers, invoices, surplus property contracts; deposit certificates and similar papers, but not documents required for inclusion in GAO site audit collection files.

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

16D6 - 16D9. Reserved.

16D10. Accounts receivable cards. EAM cards used to suspend and control accounts receivable until receipt of payment and to process and enter receipt and payment data into the accounting system. These cards are subsidiary records in support of billed receivable accounts in general ledgers.

Appendix 16-D

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(D-10)

Destroy when payment information is entered into the accounting system and verified.

16D11 - 16D14. Reserved.

16D15. Monthly journal entries. Copies of GSA Form 2043, ADP Coding Document-Accounting, or similar forms used to enter summaries of supply operations and motor pool sale transactions into the accounting system.

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

16D16 - 16D19. Reserved.

16D20. Address and billing code changes. Documents created in requesting the assignment, change, or deletion of billed office codes and addresses on tape. Included are assignment request forms, deletion requests, and related records.

Cut off annually, hold 1 year, and destroy.

16D21 - 16D24. Reserved.

16D25. Billing listings (including open-item listings). Listings reflecting billings and other accounts receivable transactions.

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

16D26 - 16D29. Reserved.

16D30. Billing controls. Controls used to record number, dollar amount, and other data pertinent to receivables for rent, maintenance, alteration, and similar buildings management activities. The controls are balanced with master card files.

Cut off annually, hold 4 years, and destroy.

16D31 - 16D34. Reserved.

16D35. Stockpile transaction registers. Registers used to record sales transactions applicable to stockpile materials and those used for control purposes in accounts receivable operations.

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

16D36 - 16D39. Reserved.

Appendix 16-D

16D40. GSA billing listings. Listings prepared to enter, charge, and record transactions between the General Supply Fund and other GSA funds and appropriations. These listings serve as a basis for charging the funds or appropriations, since billings are not made for such transactions.

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

16D41 - 16D44. Reserved.

16D45. Interwarehouse transfers. Documents created in recording interwarehouse transfers (where no billing is involved) and in entering them into the accounting system. Included are GSA Form 789, Invoice-Shipping Document, interoffice transfer vouchers, and related records.

Cut off annually, hold 4 years, and destroy.

16D46 - 16D49. Reserved.

16D50. Collection registers. Registers used to record the receipt of checks or cash. Included are registers of remittance forms or comparable documents.

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

16D51 - 16D54. Reserved.

16D55. Delinquent payment listings. Copies of listings reflecting installment accounts for real property sales on which payments are delinquent.

Cut off at the end of the fiscal year, hold 3 years, and destroy.

16D56 - 16D59. Reserved.

16D60. Uncollected accounts. Documents maintained to support the writeoff of uncollected claims in favor of the Government. Included are listings, copies of billings and supporting documents, documents transmitting the claims to GAO, and related records.

Cut off at the end of the fiscal year, hold 8 years, and destroy.

Appendix 16-D

OAD P 1820.2 CHGE

This appendix describes program files documenting the property financial accounting function. Property financial accounting program files are accumulated as a result of responsibilities set forth in the GSA Organization Manual (OFA P 5440.1) and pursuant to the provisions of accounting, credit, and finance orders and handbooks. This appendix is not applicable to accounting files for strategic and critical materials and property accounting files accumulated by property management officers, accountable officers, regional property officers, contracting officers, acquisition and control units, and the Office of Management Services, OAD.

Appendix 16-E. Property Financial Accounting Files

1 and 2

16E1. Property accounting system establishment. Documents accumulated in reviewing (in cooperation with GAO) the soundness and acceptability of accounting principles in property accounting systems proposed by and for other executive agencies. Included are copies of documents containing proposed systems, review comments, and directly related records.

* SUBJECT Cut off annually, hold 2 years, and retire.
Destroy after 5 additional years.

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

16E2 - 16E4. Reserved.

16E5. Property accounting technical assistance. 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 after 5 additional years.

16E6 - 16E9. Reserved.

16E10. Property accounting surveys. Documents created in surveying GSA property accounting practices, participating with GAO in the survey of property accounting systems and practices of other executive agencies, and in recommending corrective action. Included are survey notifications, survey reports, and related records.

Cut off annually, hold 5 years, and destroy.

16E11 - 16E14. Reserved.

16E15. GAO audit report reviews. Documents accumulated in reviewing and commenting on GAO audit reports covering examinations of property accounting systems and practices of selected executive agencies. Included are audit reports, comments, and related records.

Cut off annually, hold 5 years, and destroy.

16E16 - 16E19. Reserved.

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OAD P 1820.2 CHGE

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16E20. Property survey board files. Documents accumulated by boards established to consider the facts and circumstances regarding, determine responsibility for, and recommend writeoff or action to recover the cost of, missing, damaged, destroyed, deteriorated, or obsolete personal and real property. Included are reports of property for survey, findings, records relating to actions recommended by the board, appeals, and similar records.

a. Files of cases involving pecuniary liability:
Cut off at the end of the fiscal year following completion of action on the case, hold 2 years, and retire. Destroy after 6 additional years.

b. Files of other cases: Cut off annually, hold 4 years, and destroy.

16E21 - 16E24. Reserved.

16E25. Property survey control registers. Registers used to record serial numbers and dates of, actions on, and other information about, reports of survey cases.

Destroy after 8 years.

16E26 - 16E29. Reserved.

16E30. Property officer designations. Copies of designations of individuals as accountable officers or as responsible for other matters relating to property accountability.

Destroy 2 years after supersession or cancellation of the designation.

16E31 - 16E34. Reserved.

16E35. Real property accounting records. GSA Form 712, Real Property Accounting Record, or comparable documents used to enter all transactions affecting accountability and value of each item of real property for subsequent posting to the general ledger.

Place in inactive file on disposition of the property or supersession or cancellation of the card, cut off the inactive file at the end of the year, hold 2 years, and retire. Destroy after 8 additional years.

16E36 - 16E39. Reserved.

Appendix 16-E

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GENERAL SERVICES ADMINISTRATION

OAD P 1820.2 CHGE .)

16E40. Property account posting media. Documents reflecting transactions which affect accountability and value of personal property and which are entered into the accounting system for posting to general ledger accounts. These files are limited to documents not required for inclusion in, and copies of documents included in, GAO site audit files. Documents in this file may include receiving reports; property transfer authorizations, receipts, and release documents; reports of excess; surplus property applications; property for survey reports; other agency purchase advices; similar documents; and related records.

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

16E41 - 16E44. Reserved.

16E45. Property inventory listings. Inventory listings of items of personal property by class, value, and account. Included are detailed listings, master record listings, and similar records.

a. Detailed listings: Destroy on receipt of the master listing covering the same time period.

b. Master listings: Destroy after 3 years old.

16E46 - 16E49. Reserved.

16E50. Property inventory files. Documents created in inventorying personal property and in reconciling inventory accounts with property accounts. Included are copies of master and detailed property lists used in the inventories, physical inventory reports for overages and shortages, physical inventory reconciliation listings, and related records.

Cut off at the end of the fiscal year, hold 3 years, and destroy.

16E51 - 16E54. Reserved.

16E55. Summary count cards. Cards for items in updated master record listings used in physical inventories to indicate when an item is located or not located.

Destroy on completion of the inventory.

16E56 - 16E59. Reserved.

Appendix 16-E

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GSA 1130

OAD P 1820.2 CHGE

(Date)

16E60. Operating property account reconciliations. Documents created in reconciling operating equipment and stockroom supply account records with general ledger accounts. Included are adding machine tapes, reconciliation statements, and related records.

Cut off at the end of the fiscal year,
hold 3 years, and destroy.

16E61 - 16E64. Reserved.

16E65. Operating equipment depreciation. Adding machine tapes and related papers used in computing amounts for annual depreciation of operating equipment for recording in the general ledger.

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

16E66 - 16E69. Reserved.

16E70. Equipment account change reports. Machine reports reflecting changes in equipment accounts.

Cut off at the end of the fiscal year,
hold 1 year, and destroy.

16E71 - 16E74. Reserved.

16E75. Motor pool inventory listings. Listings of vehicles by tag numbers. These listings are forwarded to, used in inventorying vehicles assigned to, appropriately annotated by, and returned to accounting centers by, motor pools.

Cut off annually, hold 3 years, and destroy.

Use broken line for drawing change lines.

GENERAL SERVICES ADMINISTRATION

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- *** This appendix describes program files documenting payroll operations. Payroll operations encompass the payment of all entitled employees, proper disposition of authorized deductions, creation of adequate and reliable payroll records in support of valid payments, and the preparation of reports for management and budget purposes. These files are hereafter referred to as payroll accounting files. Disposition of payroll accounting files is based on audit by, and receipt of report of notification of audit from, the General Accounting Office (GAO). In this connection, all documents relating to exceptions taken by GAO, even though specifically authorized for destruction elsewhere in this appendix, shall be retained until the exception is cleared. This appendix is not applicable to related documentation accumulated by designated time and attendance clerks which is described in ch. 9.

Appendix 16-F. Payroll Accounting Files

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* GENERAL SERVICES ADMINISTRATION

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** 16F1. Payroll general correspondence. Correspondence and related papers concerning payroll operations which due to their general nature cannot logically be included in files described specifically elsewhere in this chapter or in ch. 9.

GSA ORDER

* SUBJECT Cut off at the end of each calendar year,
hold 2 years, and destroy.

16F2 - 16F4. Reserved.

16F5. Unemployment compensation liaison. Documents created in performing liaison with the Department of Labor on matters relating to unemployment compensation for former employees. Included are inquiries and answers thereto, findings, statements of determination of Federal service, and related records.

Cut off at the end of each calendar year,
hold 2 years, and destroy.

16F6 - 16F9. Reserved.

16F10. Payroll audit. Letters and related papers reflecting notification of completion of GAO or internal audit of pay and leave accounts including action taken as a result of the audits.

Cut off at the end of each calendar year,
hold 2 years, and destroy.

16F11 - 16F14. Reserved.

16F15. Time and attendance clerk designation. Documents created in designating or authorizing individuals to perform attendance-keeping duties. Included are designations of supervisors authorized to certify time cards and related records.

Destroy when superseded or obsolete.

16F16 - 16F19. Reserved.

16F20. Payroll site audit files. These payroll records are retained for GAO site audit and consist of the following:

a. Audit folders. These folders are set up by social security number control group for each pay period and contain automated comprehensive payrolls, automated employee master records, Standard Form 50, Notification of Personnel Action, and Standard Form 1126, Payroll Change Slip, and permanent and temporary cycle change lists.

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GSA Form 1638 (Rev. 7-73)

OAD P 1820.2 CHGE

(Date)

b. Schedule folders. These folders are set up for each pay period and contain schedules of payments (biweekly by treasury station number showing the amounts paid, withheld, and contributed by the Government); Standard Form 1166, Voucher and Schedule of Payments (Payroll Copy) with the payroll copy of the summary accounting distribution listing attached; retirement; and total disbursing offices (DO) check tapes listings. Schedule folders also contain supporting documents used as the basis for making nonroutine deductions from amounts due decedents, such as Standard Form 1152, Designation of Beneficiary-Unpaid Compensation of Deceased Civilian Employee; Standard Form 1153, Claim for Unpaid Compensation of Deceased Civilian Employee; Standard Form 2812, Report of Withholdings and Contributions; Standard Form 176, The Federal Employees Group Life Insurance Program; Standard Form 1098, Schedule of Canceled Checks; Standard Form 1081, Voucher and Schedule of Withdrawals and Credits; and other records.

Cut off at the end of each calendar year, hold 2 years, and retire or retire upon receipt of GAO audit completion letter whichever is earlier. Retire under Record Group 217 (GAO).

16F21. Agency audit records. These payroll files include detail listings supporting the summary disbursement schedules in the GAO site audit files, input forms effecting changes to the Employee Master Record and salary, and attendance records and reports supporting leave. Maintenance of these records is required for GSA internal audit, to reconstruct retroactive actions, and to process claims of employees received within 6 full years after the date such claim first accrued.

a. Detail listings. Included are machine listings detailing union dues withholding, charity contributions, health insurance deductions, bonds issued, composite net pay, allotments to financial organizations, and calendar year reference lists.

b. Input documents. Included are GSA Form 985, Current Pay Period Adjustment and/or Year to Date Changes; GSA Form 986, Employee Master Record Changes; and GSA Form 2557, Address Master Record Changes.

Cut off at the end of each calendar year, hold 2 years, and retire. Destroy after 4 additional years.

c. Attendance records. Included are GSA Form 856B, Time and Attendance Record; Standard Form 1150, Record of Leave Data Transferred; Leave Data Report; Time and Attendance Register; statements of compensation received for court service; and related records.

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(Date) (1) Final time and attendance records:

(a) Separations by death: Withdraw and include in the schedule folders, subpar. 16F20b.

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(b) Separations by transfer, resignation, and retirement, except as indicated below: Withdraw and forward to the appropriate personnel division for inclusion in the Official Personnel Folder.

(c) Separations before completing one full pay period on the agency's rolls when there is no leave credit for prior service: Include in, retire with, and destroy with other time and attendance records.

(2) Other time and attendance records: Cut off at the end of the leave year, hold 2 years, and retire. Destroy after 4 additional years.

16F22 - 16F24. Reserved.

16F25. Deduction authorizations. Documents used to authorize deductions from the pay of individuals, including the certification of exemptions for tax withholding purposes. Descriptions of, and disposition instructions for, these files are as follows:

a. Bond authorizations. Standard Form 1192, U.S. Savings Bond Authorization for Purchase and Request for Change; and related records created in authorizing, changing, and terminating allotments for the purchase of United States Savings Bonds.

(1) Authorizations of transferred employees: Forward to the new employing agency or GSA region.

(2) Other authorizations: Place in inactive file on supersession or termination of the authorization or on separation of the employee from Federal service. Cut off the inactive file at the end of the calendar year, hold 3 years and destroy.

b. Contribution authorizations. Payroll copies of authorizations to deduct specific amounts for contribution to charitable organizations.

Authorizations of transferred employees: Forward to the new employing agency or GSA region.

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Cut off annually at the end of the calendar year, hold 3 years, and destroy.

c. Employee organization dues withholding authorizations. Documents used to authorize the payment of dues to employee organizations. Included are Standard Form 1187, Request and Authorization for Voluntary Allotment of Compensation for Payment of Employee Organization Dues; Standard Form 1188, Revocation of Voluntary Authorization for Allotment of Compensation for Payment of Employee Organization Dues; comparable forms; and related records.

Place in inactive file on revocation of authorization. Cut off the inactive file at the end of each calendar year, hold 3 years, and destroy.

d. Insurance authorizations or waivers. Documents used to authorize or waive deductions from earnings for payment of group life insurance premiums.

(1) Authorizations pertaining to transferred employees: Forward to the new employing agency or GSA region.

(2) Other authorizations: Place in inactive file on separation of employee or on supersession or cancellation of authorization, cut off the inactive file at the end of each calendar year, hold 3 years, and destroy.

e. Health benefits withholding authorizations. Documents used to authorize deductions from earnings for payment of employee health benefits program premiums. Included are Standard Form 2809, Health Benefits Registration Form; Standard Form 2810, Notice of Change in Health Benefits Enrollment; comparable forms; and related records.

(1) Authorizations of transferred employees: Forward to the new employing agency or GSA region.

(2) Other authorizations: Place in inactive file on separation of employee or termination of authorization, cut off inactive file at the end of the calendar year, hold 3 years, and destroy.

f. Payments to financial organizations authorizations. Documents used to authorize payments to financial organizations for credit to accounts of employees. Included are Standard Form 1189, Request by Employee for Payment of Salaries or Wages by Credit to Account at a Financial Organization; Standard Form 1198, Request by Employee for Allotment of Pay for

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Credit to Savings Account with a Financial Organization; cancellation notices of Standard Forms 1189 and 1198; comparable forms; and related records.

* SUBJECT

Place in inactive file on transfer or separation of employee or termination of authorization, cut off inactive file at end of the calendar year, hold 3 years, and destroy.

g. Property survey reports. Payroll copies of reports of property for survey, including related records, used to authorize deductions from earnings to pay for loss or damage of Government property.

Place in inactive file on final payment. Cut off the inactive file at the end of each calendar year, hold 3 years, and destroy.

h. Tax exemption certifications. Documents used to certify exemptions from Federal, State, or local income taxes. Included are Treasury Department Form W-4, Employee Withholding Exemption Certificate, or comparable form.

Place in an inactive file on supersession of the form or on separation or transfer of the employee, cut off the inactive file at the end of the year, hold 3 years, and destroy.

i. Other deductions. Documents used to authorize deductions from earnings for delinquent Federal taxes, alimony and/or child support, overpayment of pay and allowances, Federal taxes on moving allowance payments, and other such debts. Included are Treasury Form 668-A, Notice of Levy; court orders; and similar records.

Place in inactive file on final payment. Cut off the inactive file at the end of each calendar year, hold 3 years, and destroy.

16F26 - 16F29. Reserved.

16F30. Payroll history files. This file consists of GSA Form 553, Request for Authorization to Transfer Salary Costs Between Funds; GSA Form 1655, Employee Clearance Statement; and similar records.

Cut off at the end of each calendar year, hold 1 year, and destroy.

16F31 - 16F34. Reserved.

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16F35. Miscellaneous reports. Documents created in reporting data on bond participation, Federal civilian employment, geographic distribution of Federal payrolls, or other matters.

Cut off at the end of each calendar year, hold 3 years, and destroy.

16F36 - 16F39. Reserved.

16F40. Withdrawn by CHGE (SEE 16F21.)

16F41 - 16F44. Reserved.

16F45. Employee cumulative pay record. Listings for each individual reflecting earnings, deductions, adjustments, and year-to-date total.

Cut off at the end of each calendar year, hold 3 years, then retire to the National Personnel Records Center.

16F46 - 16F49. Reserved.

16F50. Withholding tax files. Returns on income taxes withheld, such as Internal Revenue Form W-2, Wage and Tax Statement; and reports of withheld Federal, State and city taxes; and related records (including records relating to income and social security taxes).

Cut off at the end of each tax year, hold 3 years, and destroy.

16F51 - 16F54. Reserved.

16F55. Individual retirement records. Documents used to record amounts that have been deducted from the pay of each employee subject to the Retirement Act (46 Stat. 468; 5 U.S.C. 691-738) as amended, for deposit in the Civil Service Retirement and Disability Funds. Included are Standard Form 2806, Individual Retirement Record; or comparable forms used for the same purpose; and related records.

When the individual is separated or transferred to another agency, forward the Standard Form 2806 or similar record to the Retirement Division, U.S. Civil Service Commission (CSC), Washington, DC 20415. However, in instances in which the affected agencies and CSC agree, the retirement record may be annotated (as of date of transfer) and forwarded to the gaining agency.

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*** 16F56 - 16F59. Reserved.

16F60. Individual retirement record controls. Control documents used in connection with individual retirement records. Included are CSC retirement control forms, registers of separations and transfers, registers of adjustments, and comparable records.

Cut off annually, hold 5 years, and destroy.

16F61 - 16F64. Reserved.

16F65. Withdrawn by CHGE

16F66 - 16F69. Reserved.

16F70. Payroll reports. Management reports, including machine listings produced by the payroll system. Included are within grade lists, leave without pay lists, annual leave monetized lists, sick leave award lists, and any related records.

Cut off at the end of each calendar year, hold 1 year, and destroy.

16F71 - 16F74. Reserved.

16F75. Payroll work lists. Detail check lists of the tape transmitted to Treasury and detail distribution lists. Included are miscellaneous payroll office work lists; permanent and temporary cycle error lists; Standard Form 1150, followup lists; separated employee list; no check list; and Fair Labor Standards Act (FLSA) overtime list.

a. Detail check lists: Hold for 3 pay periods and destroy.

b. Detail distribution lists: Hold for 3 months and destroy.

c. Miscellaneous payroll office work lists; permanent and temporary cycle error lists; Standard Form 1150, followup lists; separated employee lists; and No Check List: Hold for 3 months and destroy.

d. Fair Labor Standards Act Overtime List: Hold 2 years and destroy.

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This appendix provides documentation, maintenance, and disposition instructions for files created in accounting for, and maintaining a perpetual central inventory of, stockpile materials. Stockpile materials include materials acquired, transferred, donated, benefited, or sold as a result of the Strategic and Critical Materials Stock Piling Act, as amended; the Defense Production Act of 1950, as amended; the Agricultural Act of 1954; the Agricultural Act of 1956; surplus property provisions of the Federal Property Act, as amended; and various domestic purchase programs authorized by the Congress.

Appendix 16-H. Stockpile Inventory Accounting Files

GENERAL SERVICE OF THE GOVERNMENT

OAD P 1820.2 CHGE

16H1. Withdrawn by CHGE

16H2 - 16H4. Reserved.

* (Order No.)
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16H5. Material control accounts. Documents reflecting the control accounts (generated by bookkeeping machines) for each type of material under each stockpile program except the Defense Production Act (DPA) program. These records provide source data for manually prepared reports and serve as the principal reconciling media between the general ledger accounts and the inventory accounts. Included are cards and related records.

Cut off when all material shown on card has been removed from the stockpile, hold 5 years, and destroy.

16H6 - 16H9. Reserved.

16H10. Manually prepared stockpile reports. Documents created to provide specially computed stockpile data or analyses and financial data not included in the computer system. Included are analyses of stockpile inventories; inventories of Commodity Credit Corporation (CCC) material in custody of GSA; reports of U.S. supplemental stockpile material; inventories of DPA materials; inventories of upgraded strategic and critical materials; and supporting data, but not source data files specifically described elsewhere in this appendix.

Destroy when superseded or obsolete.

16H11 - 16H14. Reserved.

16H15. Stockpile computer reports and listings. Machine reports and listings reflecting inventory quantity data developed from current transactions. Descriptions of, and disposition instructions for, these files are as follows:

a. Tonnage acquired and disposed during current month. This report shows the bulk weight for all acquisitions and disposals processed during the month by commodity and program.

Cut off annually, hold 5 years, and destroy.

b. Summary report of inventories in storage. This is a monthly report showing the summary of current balances remaining in storage by material, grade, location, program, and class.

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(1) December report, hold for life of the stockpile inventory program and retire. Destroy after 7 additional years.

(2) January through November reports. Cut off annually, hold 3 years, and destroy.

c. Quarterly MIF report. The master inventory file report contains the name and code identification for each stockpile item. Each item is listed by material, location, program, class, stockpile numbers, analytical data, contract number, and lot number.

(1) Report for quarter ending fiscal year: Hold 2 years and retire. Destroy after 3 additional years.

(2) Report for quarter ending December 31: Hold 2 years and destroy.

(3) Report for quarters ending March 31 and June 30: Hold 6 months and destroy.

d. Stockpile computer listings. Documents reflecting current transactions and account balance listings are used in reviewing, verifying, and correcting transactions entered into the inventory accounting system. Included are monthly transaction registers, monthly active record balances, monthly sales commitment balance, available for sale listings, and related records.

Cut off annually, hold 3 years, and destroy.

16H16 - 16H19. Reserved.

16H20. Stockpile survey reports. Documents accumulated as a result of surveys of storage locations. Included are survey reports and related records.

Cut off annually following completion of the next succeeding identical survey or complete evacuation of the storage location, hold 1 year, and destroy.

16H21 - 16H24. Reserved.

16H25. Withdrawn by CHGE

16H26 - 16H29. Reserved.

16H30. Withdrawn by CHGE

16H31 - 16H34. Reserved.

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16H35. Transfer files. Documents reflecting the transfer of CCC-owned material to S&CM U.S. Supplemental (USS). Included are copies of contracts, invoices, weight certificates, marine insurance certificates used to verify quantities acquired by CCC and in custody of GSA available for transfer to S&CM, and related records.

Cut off annually following the transfer of all material of that kind and grade, hold 5 years, and destroy.

16H36 - 16H39. Reserved.

16H40. Withdrawn by CHGE

16H41 - 16H44. Reserved.

16H45. Rubber and fiber release files. Documents reflecting the release of rubber and fibers from the stockpile. Included are release forms, release amendments, cancellation notices, and related records.

Cut off annually, hold 2 years, and destroy.

16H46 - 16H49. Reserved.

16H50. Shipping instruction files. Documents reflecting the shipment of stockpile materials out of storage locations. They are used in verifying receiving and outbound storage reports. Included are shipping instructions; amendments thereto, including cancellation notices; shipping orders; and related records.

Cut off annually, hold 2 years, and destroy.

16H51 - 16H54. Reserved.

16H55. Batch controls. Documents used to transmit coded data for key-punching and machine processing and to verify the data recorded on tape. Included are batch controls sheets and batch listings of current transactions.

Place in an inactive file following disposal of material, cut off inactive file annually, hold 3 years, and destroy.

16H56 - 16H59. Reserved.

16H60. Inventory document block ticket files. Documents reflecting quantities and dollar values of sales or comparable transactions. These documents are used to control documents sent to the billing section or other units and to post quantity totals manually entered in the material control accounts. Included are block tickets and related records.

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(Date)

Cut off annually, hold 3 years, and destroy.

16H61 - 16H64. Reserved.

16H65. Receiving report files. Documents reflecting the receipt of specific kinds and grades of stockpile materials. These documents are used to 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 following complete evacuation of the storage location or complete disposal of material. Hold 2 years and retire. Destroy after 8 additional years.

16H66 - 16H69. Reserved.

16H70. Outbound storage reports files. Reports reflecting outshipments of stockpile materials from storage locations. These documents are verified with receiving reports to support entries in the inventory accounting system and to permit manual development of inventories at specific storage locations.

Place in an inactive file following complete evacuation of the storage location or disposal of all of the commodities concerned. Cut off inactive file annually, hold 2 years, and retire. Destroy after 8 additional years.

16H71 - 16H74. Reserved.

16H75. DPA ledger cards. Documents reflecting 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 following disposal of all material relating to a contract, hold 2 years, and retire. Destroy after 7 additional years.

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GENERAL SERVICES ADMINISTRATION

OAD P 1820.2 CHGE

This appendix provides documentation, maintenance, and disposition instructions for program files documenting credit and finance operations. Credit and finance operations are concerned with assisting in the establishment of financial terms and conditions of invitations, proposals, contracts, grants, permits, leases, and other agreements; determining the financial responsibility and credit standing of bidders, contractors, and purchasers; and administering credit and financial assistance extended to individuals and entities participating in GSA procurement and disposal programs. Credit and finance program files are created as a result of responsibilities set forth in the GSA Organization Manual (OFA P 5440.1) and pursuant to the provisions of accounting, credit, and finance orders and handbooks.

Appendix 16-I. Credit and Finance Program Files

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