

## GENERAL RECORDS SCHEDULE 8

### ~~Stores, Plant, and Cost Accounting Records~~

~~Specialized stores, plant, and cost accounting records are maintained by most agencies, particularly those with extensive plant and stock inventories. These records, which reflect the net monetary worth of an agency and its assets, are periodically reconciled with the supply data found in stock inventory records, but they do not include procurement papers. Any records created prior to January 1, 1921, must be offered to the National Archives and Records Administration (NARA) before applying these disposition instructions.~~

~~a. Stores Accounting. These records are maintained to provide personal accountability for the receipt and custody of materials and to document the monetary worth of such materials. Completed copies of material movement documents show custody, and stores accounting data are normally reviewed and consolidated by means of records and returns submitted to agency headquarters. There the information is used for procurement planning, budget, and other management purposes. These records do not include records reflecting the physical movements of material to and from storage points, although they may be involved in posting. Summary data on plant value are also available in pertinent ledger accounts.~~

~~b. Plant Accounting. These records document principal characteristics of each item of physical plant and equipment, including real property. They constitute primarily a type of inventory control, but in addition are a principal source of data on the capital investment in physical plant (as distinguished from maintenance or operating costs) and other items not normally represented in a store or stock inventory system. Summary data on plant value are also maintained.~~

~~c. Cost Accounting. These records are designed to show accumulated data on the costs of agency operation, the direct and indirect costs of production, administration, and performance of program functions of the agency. The data, which are normally accumulated by means of cost reports and statistics accumulated by operating personnel, are ultimately integrated into the accounts concerned with operating and program costs. Material cost information is collected by posting requisitions for material or procurement documents to intermediate records, and labor cost information is obtained by charging time expended on individual jobs and projects assigned control numbers for cost control purposes. Cost data are used in evaluating economy of agency operation and in preparing budget estimates.~~

1. ~~Plant, Cost, and Stores General Correspondence Files.~~

~~Correspondence files of units responsible for plant, cost, and stores accounting operations.  
**Superseded by GRS 1.1, item 001 (DAA-GRS-2016-0013-0001)**~~

2. ~~Stores Invoice Files.~~

~~Invoices or equivalent papers used for stores accounting purposes. **Superseded by GRS 1.1, item 040 (DAA-GRS-2013-0003-0012)**~~

3. ~~Stores Accounting Files.~~

~~Stores accounting returns and reports. Superseded by GRS 1.1, item 040 (DAA-GRS-2013-0003-0012)~~

4. ~~Stores Accounting Background Files.~~

~~Working files used in accumulating stores accounting data. Superseded by GRS 1.1, item 040 (DAA-GRS-2013-0003-0012)~~

5. ~~Plant Accounting Files. [See note after this item.]~~

~~Plant account cards and ledgers, other than those pertaining to structures. Superseded by GRS 1.1, item 040 (DAA-GRS-2013-0003-0012)~~

6. ~~Cost Accounting Reports.~~

a. ~~Copies in units receiving reports. Superseded by GRS 1.1, item 040 (DAA-GRS-2013-0003-0012)~~

b. ~~Copies in reporting units and related work papers. Superseded by GRS 1.1, item 040 (DAA-GRS-2013-0003-0012)~~

7. ~~Cost Report Data Files.~~

~~Ledgers, forms, and electronic records used to accumulate data for use in cost reports.~~

a. ~~Ledgers and forms. Superseded by GRS 1.1, item 040 (DAA-GRS-2013-0003-0012)~~

b. ~~Automated records.~~

~~(1) Detail cards. Rescinded per GRS Transmittal 23~~

~~(2) Summary cards. Rescinded per GRS Transmittal 23~~

~~(3) Tabulations. Rescinded per GRS Transmittal 23~~