

<b>REQUEST FOR RECORDS DISPOSITION AUTHORITY</b> <i>(See Instructions on reverse)</i>		LEAVE BLANK	
TO: <b>GENERAL SERVICES ADMINISTRATION NATIONAL ARCHIVES AND RECORDS SERVICE, WASHINGTON, DC 20408</b>		JOB NO. <b>NCI-NU-84-3</b>	DATE RECEIVED <b>3/2/84</b>
1. FROM (Agency or establishment) <b>DEPARTMENT OF THE NAVY</b>		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disposal request, including amendments, is approved except for items that may be marked "disposition not approved" or "withdrawn" in column 10.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 <b>NAVAL DATA AUTOMATION COMMAND (CODE 17)</b>			
3. MINOR SUBDIVISION			
4. NAME OF PERSON WITH WHOM TO CONFER <b>PATRICIA TOWNSEND</b>	5. TELEPHONE EXT. <b>433-4217</b>	DATE <b>10/31/85</b>	ARCHIVIST OF THE UNITED STATES <i>James S. Burke</i>
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 \_\_\_\_\_ 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 <b>J. L. ADAMS</b> <i>JL Adams</i>	D. TITLE <b>Director, Naval Records and Information Management-Department</b>
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7. ITEM NO.	8. DESCRIPTION OF ITEM <i>(With Inclusive Dates or Retention Periods)</i>	9. GRS OR SUPERSEDED JOB CITATION	10. ACTION TAKEN <i>(NARS USE ONLY)</i>
	<p><b>CHAPTER 7</b> <b>SSIC 7000-7999</b></p> <p>THE RECORDS DESCRIBED IN THIS CHAPTER ARE ACCUMULATED IN CONNECTION WITH THE FINANCIAL MANAGEMENT OF THE DEPARTMENT OF THE NAVY. THEY RELATE TO BUDGETING, DISBURSING, APPROPRIATION, FUND, AND COST ACCOUNTING, PROPERTY ACCOUNTING, PAY ADMINISTRATION ACCOUNTING; AUDITING (INCLUDING INTERNAL AND CONTRACT AUDITING); INDUSTRIAL FUND ACCOUNTING AND FINANCING; FINANCIAL MANAGEMENT REPORTING AND STATISTICS; AND OTHER COMPTROLLER-TYPE OPERATIONS OF APPROPRIATED AND NONAPPROPRIATED FUNDS.</p> <p>RETENTION PERIODS PRESCRIBED IN THIS CHAPTER ARE APPLICABLE TO THE DESCRIBED RECORDS THROUGHOUT THE DEPARTMENT OF THE NAVY.</p> <p>CUT-OFF AND DISPOSAL OF FISCAL FILES. BUDGETARY RECORDS, APPROPRIATIONS, FUNDS, COST ACCOUNTING, AND OTHER FISCAL ACCOUNTING RECORDS SHOULD BE CUT-OFF AND DISPOSED OF ON A FISCAL-YEAR (RATHER THAN ON A CALENDAR-YEAR BASIS).</p> <p>EXCEPTIONS TO DISPOSAL STANDARDS. REGARDLESS OF RETENTION PERIODS SPECIFIED IN THIS CHAPTER, RECORDS DIRECTLY RELATING TO MATTERS LISTED IMMEDIATELY BELOW WILL NOT BE DESTROYED UNTIL FINAL CLEARANCE</p>		<i>429 items</i>

## REQUEST FOR RECORDS DISPOSITION AUTHORITY - CONTINUATION

JOB NO.

PAGE

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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>IS RECEIVED OR SETTLEMENT OF THE CASE:</p> <ul style="list-style-type: none"> <li>- AN OUTSTANDING EXCEPTION BY THE GENERAL ACCOUNTING OFFICE;</li> <li>- AN UNSETTLED CLAIM BY OR AGAINST THE UNITED STATES;</li> <li>- A CASE UNDER LITIGATION; OR</li> <li>- AN INCOMPLETE INVESTIGATION.</li> </ul> <p>IN ADDITION, RECORDS RELATING TO FUND AUTHORIZATIONS UNDER WHICH A STATUTORY VIOLATION IS OUTSTANDING WILL NOT BE DESTROYED UNTIL NOTIFICATION IS RECEIVED THAT THE CASE HAS BEEN CLOSED.</p> <p>ANY TEMPORARY EXTENSION OF AN APPROVED RETENTION PERIOD MAY BE MADE ONLY WITH THE PRIOR WRITTEN APPROVAL OF THE NATIONAL ARCHIVES AND RECORDS ADMINISTRATION, AS SET FORTH IN 41 CFR 101-11.406-8 AND REQUIRED BY 44 USC 3303.a.</p> <p>ANY PERMANENT ALTERATION OF AN APPROVED RETENTION PERIOD MAY BE MADE ONLY WITH THE PRIOR WRITTEN APPROVAL OF THE NATIONAL ARCHIVES AND RECORDS ADMINISTRATION, AS SET FORTH IN 41 CFR 101-11.406.7 AND REQUIRED BY 44 USC 3303.a.</p> <p>THIS CERTIFIES THAT THE RECORDS DESCRIBED ON THIS FORM WILL BE MICROFILMED IN ACCORDANCE WITH THE STANDARDS SET FORTH IN 41 CFR 101-11.506.</p>		

## CHAPTER 7

FINANCIAL MANAGEMENT RECORDS  
7000-7999

THE RECORDS DESCRIBED IN THIS CHAPTER ARE ACCUMULATED IN CONNECTION WITH THE FINANCIAL MANAGEMENT OF THE DEPARTMENT OF THE NAVY (DON). THEY RELATE TO BUDGETING, DISBURSING, APPROPRIATION, FUND, AND COST ACCOUNTING, PROPERTY ACCOUNTING, PAY ADMINISTRATION ACCOUNTING; AUDITING (INCLUDING INTERNAL AND CONTRACT AUDITING); INDUSTRIAL FUND ACCOUNTING AND FINANCING; FINANCIAL MANAGEMENT REPORTING AND STATISTICS; AND OTHER COMPTROLLER-TYPE OPERATIONS OF APPROPRIATED AND NONAPPROPRIATED FUNDS.

RETENTION PERIODS PRESCRIBED IN THIS CHAPTER ARE APPLICABLE TO THE DESCRIBED RECORDS THROUGHOUT THE DON.

CUT OFF AND DISPOSAL OF FISCAL FILES. BUDGETARY RECORDS, APPROPRIATIONS, FUNDS, COST ACCOUNTING, AND OTHER FISCAL ACCOUNTING RECORDS SHOULD BE CUT OFF AND DISPOSED OF ON A FISCAL-YEAR (RATHER THAN ON A CALENDAR-YEAR) BASIS.

EXCEPTIONS TO DISPOSAL STANDARDS. REGARDLESS OF RETENTION PERIODS SPECIFIED IN THIS CHAPTER, RECORDS DIRECTLY RELATING TO MATTERS LISTED IMMEDIATELY BELOW WILL NOT BE DESTROYED UNTIL FINAL CLEARANCE OR SETTLEMENT OF THE CASE:

- AN OUTSTANDING EXCEPTION BY THE GENERAL ACCOUNTING OFFICE (GAO);
- AN UNSETTLED CLAIM BY OR AGAINST THE UNITED STATES;
- A CASE UNDER LITIGATION; OR
- AN INCOMPLETE INVESTIGATION.

IN ADDITION, RECORDS RELATING TO FUND AUTHORIZATIONS UNDER WHICH A STATUTORY VIOLATION IS OUTSTANDING WILL NOT BE DESTROYED UNTIL NOTIFICATION IS RECEIVED THAT THE CASE HAS BEEN CLOSED.

HOWEVER, ANY TEMPORARY EXTENSION OF AN APPROVED RETENTION PERIOD MAY BE MADE ONLY WITH THE PRIOR WRITTEN APPROVAL OF THE NATIONAL ARCHIVES AND RECORDS ADMINISTRATION, AS SET FORTH IN 41 CFR 101-11.406-8 AND REQUIRED BY 44 U.S.C. 3303a.

ANY PERMANENT ALTERATION OF AN APPROVED RETENTION PERIOD MAY BE MADE ONLY WITH THE PRIOR WRITTEN APPROVAL OF THE NATIONAL ARCHIVES AND RECORDS ADMINISTRATION, AS SET FORTH IN 41 CFR 101-11.406.7 AND REQUIRED 44 U.S.C. 3303a.

SSIC 7000-7099GENERAL FINANCIAL MANAGEMENT RECORDSSSIC 7000

1. FINANCIAL MANAGEMENT PRIMARY PROGRAM CORRESPONDENCE RECORDS RELATING TO THE DEVELOPMENT, IMPLEMENTATION, INTERPRETATION AND OVERALL ADMINISTRATION OF NAVY-WIDE POLICIES, PROCEDURES AND PROGRAMS PERTAINING TO FINANCIAL MANAGEMENT MATTERS. THESE RECORDS ARE ACCUMULATED ONLY IN OFFICES RESPONSIBLE FOR THE ESTABLISHMENT AND/OR ADMINISTRATION OF NAVY-WIDE FINANCIAL POLICIES AND PROGRAMS, SUCH AS: THE OFFICE OF THE SECRETARY, THE ASSISTANT SECRETARY OF THE NAVY (FINANCIAL MANAGEMENT) (ASSTSECNAV FM), THE CHIEF OF NAVAL OPERATIONS (CNO), THE COMPTROLLER OF THE NAVY (NAVCOMPT), AND THE COMMANDANT OF THE MARINE CORPS. RECORDS RELATE TO SUCH MATTERS AS:

a. Navy-wide policies and procedures governing the development of actions and positions taken regarding Congressional budget authorization and appropriation actions.

b. Navy-wide policies and procedures governing appropriations expenditure and obligations.

c. Navy-wide policies and procedures established by the Comptroller of the Navy governing the development, establishment and execution of budget plans and programs.

d. Navy-wide policies governing the military and civilian payroll accounting systems.

e. Navy-wide policies, plans and procedures governing general disbursing programs.

f. Navy-wide policies and procedures relating to performance and conduct of audits and internal reviews.

Permanent. Transfer to WNRC when 4 years old. Offer to NARA in 5 year blocks when 20-25 years old.

NOTE: In retiring records to WNRC, activities should cite 7000.1 and the appropriate sub-item as the disposal authority on the SF 135 (i.e., 7000.1c).

Activities may retire records accumulated under more than one sub-item of 7000.1 in the same accession. If this is done, the SF 135 should indicate the relevant sub-items.

g. Navy-wide policies and procedures governing the development and execution of the Navy Industrial Fund (NIF) program.

h. Other Navy-wide policies, program and procedures in the financial management area.

2. FINANCIAL MANAGEMENT GENERAL CORRESPONDENCE. RECORDS ACCUMULATED IN CONNECTION WITH THE ROUTINE, DAY-TO-DAY, ADMINISTRATION AND OPERATION OF NAVY FINANCIAL PROGRAMS. THESE RECORDS ACCUMULATE PRIMARILY AT OPERATING FINANCIAL OFFICES RESPONSIBLE FOR IMPLEMENTING AND ADMINISTERING POLICIES AND PROGRAMS ESTABLISHED BY HIGHER ECHELON OFFICES, BUT THEY ALSO MAY BE ACCUMULATED BY HIGHER ECHELON OFFICES RESPONSIBLE FOR NAVY-WIDE POLICIES AND PROGRAMS IN CONNECTION WITH THEIR ROUTINE, DAY-TO-DAY OPERATIONS (AS OPPOSED TO THEIR ACTIVITIES COVERED BY PARAGRAPH 7000.1). THESE RECORDS INCLUDE:

Destroy in accordance with SSICs for specific general correspondence files included in this chapter. For general correspondence not covered by another SSIC, apply the following: retain on board until records are 4 years old. Earlier disposal is authorized if records are no longer needed for current operations.

a. Correspondence relating to specific financial transactions (except for files relating to precedential and/or highly significant actions, accumulated by high echelon offices responsible for Navy-wide policies which should be filed under paragraph 7000.1).

b. Routine requests for information concerning Navy financial policies that do not involve the establishment or revision of policy.

c. Comments on directives, studies, reports, and other issuances accumulated by offices not responsible for their preparation.

d. Issuances prepared by lower echelon offices which merely transmit or adapt for local conditions policies and procedures established by higher level offices and relating background papers.

e. Copies retained by preparing offices of reports submitted to higher echelon offices, with related feeder material and background

papers, including management improvement reports, cost reduction reports, and comparable reports.

f. Evaluations of Suggestions that do Not Result in Issuing an Instruction or Establishing a Project

g. Extracts of Reports. Reports of inspections, surveys, or audits that pertain to the operation of the missions or functions.

h. Records relating to any other aspects of financial administration exclusive of records appropriate for filing under paragraph 7000.1.

3. UNIDENTIFIED RECORDS. Records relating to Navy and Marine Corps financial management operations that are not described in this chapter.

Disposition not authorized. Submit an SF 115 following the guidelines of Part II, paragraph 4.

#### 4. FINANCIAL MANAGEMENT REFERENCE PAPER FILES

a. Notes, Drafts, Feeder Reports, News Clippings, Similar Working Papers, and Other Materials. Items accumulated for preparation of a communication, study, investigation, survey, inspection, or other action. This definition does not include official and quasi-official recommendations, coordinating actions, and other documents which contribute to or result from preparation of the communication or other records.

Destroy 6 months after final action on project report or 3 years after completion of report if no final action is taken. (GRS 16.10)

b. Cards, Listings, Indexes, and Similar Documents used for Facilitating and Controlling Work

Retain on board. Remove from related records and work is completed or no longer needed for operations purposes. (GRS 23.5)

c. Copies of Technical Documents. Intelligence documents, emergency plans, mobilization plans, and similar reproduced materials

Retain on board. Destroy when superseded,

that do not fall within the description for reference publications files.

obsolete, or no longer needed for reference.

d. Copies of Documents Received for General Information. Copies that require no action and are not required for documentation of specific functions.

Destroy when 1 year old or no longer needed, whichever is sooner. (GRS 23.6)

e. Extra Copies. Documents maintained by action officers which reflect actions taken by the action officer. (Such files should not be established unless absolutely necessary.)

Destroy when 1 year old or no longer needed, whichever is sooner. (GRS 23.6)

f. Copies of Documents. Items accumulated by supervisory offices, such as chiefs of directorates, divisions, branches, or separate offices. These documents duplicate the record copy filed elsewhere in lower echelon offices of the same organizational element that are responsible for performing the action, process, or function. (Such files should be established only when necessary, not in each office of the same organizational element.)

Destroy when 1 year old or no longer needed, whichever is sooner.

5. INVESTIGATIVE REPORTS. Reports relating to investigations into misuse of funds or monies.

Retain on board. Destroy when 10 years old.

### SSIC 7010

#### NONAPPROPRIATED FUNDS RECORDS

THESE RECORDS ARE ACCUMULATED BY MORALE, WELFARE, AND RECREATION FACILITIES AND ACTIVITIES FINANCED FROM NONAPPROPRIATED FUNDS (NAF), SUCH AS, BUT NOT LIMITED TO, MILITARY MESSES AND CLUBS, EXCHANGES, HOSTESS HOUSES, CIVILIAN CLUBS, CAFETERIAS, SNACK BARS, STORES, AND MILITARY AND CIVILIAN RECREATION ACTIVITIES.

1. FINANCIAL ADMINISTRATION RECORDS OF NAF ACTIVITIES. All records relating to financial administration, including financial statements

Destroy when 3 years old.

and reports, check books, journals, vouchers, balance sheets, and other books and records of accounts.

2. CHARTERS, CONSTITUTIONS, BY-LAWS, AND SIMILAR RECORDS. Files which document the authorization and establishment of the activity.

Retain on board. Destroy 3 years after supersession or cancellation.

3. ADMINISTRATIVE RECORDS. General correspondence files, including reports, minutes of meetings, and other papers relating to the operation of the activity.

Destroy when 2 years old.

4. EMPLOYEES' INDIVIDUAL EARNING RECORDS. Earning records or other similar summary records of individual employees' earnings.

Retain on board. Place in inactive file when individual leaves activity's employment; transfer inactive files in annual blocks to National Personnel Records Center (NPRC) Civilian Personnel Records (CPR), 111 Winnebago St., St. Louis, MO. Destroy 10 years after employment is terminated. (GRS 2.13b(2))

5. EXCHANGE RECORDS

Apply 7010.1-4, whichever is appropriate.

6. RECREATION FUND AND MESSES AND CLUBS RECORDS

Apply 7010.1-4, whichever is appropriate.

7. PERIODIC LISTING OR OTHER REPORTS OF NAF ACTIVITIES

Destroy when 2 years old.

SSIC 7020CROSS/COMMON SERVICING (DOD) RECORDS

1. AGREEMENTS FILES. Documents relating to agreements between elements of DON and other federal departments and agencies, or between DON and other non-federal organizations or agencies, but not with foreign countries. These agreements are negotiated to provide for continued understanding between recognized organizations for the purpose of providing or obtaining various types of supporting services. The services include logistic, medical, administrative facilities, and similar support on a one-time or continuing basis, and on a reimbursable or non-reimbursable basis. Included are agreement checklists, amendments, reviews, comments, related correspondence, and similar documents.

Retain on board. Destroy 3 years after supersession, expiration, or termination of the agreement.

SSIC 7030WORK FOR OTHER AGENCIES RECORDS

1. GENERAL CORRESPONDENCE FILES. Records relating to work done for other agencies. (Exclude primary program correspondence filed under 7000.1).

Destroy when 3 years old.

SSIC 7040SPECIFIC APPROPRIATIONS/FUNDING RESPONSIBILITIES RECORDS

## 1. PROGRAM AND FINANCIAL CONTROL FILES

a. NAVCOMPT HQ Analyses. Analysis records of current and projected financial and quantitative data to ascertain financial requirements and progress in terms of obligations and expenditure rate of DON's appropriations and reports on significant trends.

Cut off at end of Fiscal Year. Transfer to WNRC when 5 years old. Destroy when 10 years old.

b. DATA AUTOMATION PLANNING AND OPERATION SUPPORT RECORDS. Records which help document the use of computer systems and programs

Transfer to WNRC 1 year after supersession.

in support of the budget process: Computer reports, users' manuals, and correspondence with programming and ADP support activities, and similar records.

Destroy 6 years after supersession. (If related tapes are permanent, retain with tape.)

c. Preparations and Reviews. Records documenting the estimates of obligations, expenditures, and annual carry-over of availability. (For establishment of reprogramming procedures and processes for reprogramming action to Congress when appropriate, see par. 7133.).

(1) DON reprogramming policy and procedures.  
(Exclude Primary Program Correspondence covered by 7000.1)

Retain on board. Destroy when superseded or obsolete.

(2) Reprogramming actions

Retain on board. Destroy 3 years after account expires for obligation purposes.

e. Documents Used to Prepare Fiscal Reports. Financial statements, charts, and graphs to support budget presentations, studies, and economic analyses. (Exclude records covered by 7102.1)

Destroy when 3 years old.

SSIC 7041

MILITARY PERSONNEL RECORDS

1. DON MILITARY PERSONNEL RECORDS. Reviews, evaluations, and recommendations on DOD components Program Objectives Memoranda (POM) budget requests, apportionment requests, and budget execution plans for active duty military, reserve component, and retired military personnel. Reviews and studies which monitor the execution of the budget for military personnel appropriation.

Permanent. Transfer to WNRC when 10 years old. Offer to NARA 10 years after transfer.

2. WORKING PAPERS. Budget background records used in preparation of military personnel appropriation.

Destroy 1 year after the close of the fiscal year covered by the budget. (GRS 5.4)

3. GENERAL CORRESPONDENCE FILES. Records of a routine internal nature.

Destroy when 3 years old.

SSIC 7042

OPERATIONS AND MAINTENANCE RECORDS

1. REVIEW, EVALUATION, AND RECOMMENDATION DOCUMENTS. Files used for the POM budget requests, apportionment requests, and budget execution plans for the annual cost of operations and industrial funds. These files are accumulated at NAVCOMPT HQ (NCB).

Permanent. Transfer to WRNC whe 10 years old. Offer to NARA 10 years after transfer.

2. REPORTS OF THE EXECUTION OF THE BUDGET RELATING TO OPERATIONS FUNDS. Evaluation reports and documents which monitor financial execution.

Transfer to WNRC when 3 years old. Destroy when 25 years old.

3. CORRESPONDENCE (WORKING) files. Budget background records used in preparation of O&MN budget.

Destroy 1 year after close of fiscal year covered by the budget. (GRS 5.4)

SSIC 7043

PROCUREMENT RECORDS

1. PROCUREMENT FILES. NAVCOMPT HQ (NCB) documents which review, evaluate, and make recommendations on POM budget requests, apportionment requests, and budget execution plans for all procurement appropriations and stock funds.

Permanent. Transfer to WNRC when 3 years old. Offer to NARA when 20 years old.

2. WORKING PAPERS. Budget background records used in preparation of procurement appropriations.

Destroy 1 year after close of fiscal year covered by the budget. (FRS 5.4)

3. GENERAL CORRESPONDENCE FILES. Records of a routine internal nature.

Destroy when 3 years old.

SSIC 7044RESEARCH, DEVELOPMENT, TEST AND EVALUATION RECORDS

1. RESEARCH AND DEVELOPMENT FILES. NAVCOMPT HQ (NCB) documents which review, evaluate, and make recommendations on DOD components POM budget requests, apportionment requests, and budget execution plans for all research, development, and test and evaluation apportionments of the DOD. Studies and reports which monitor execution of the budget for research and development appropriation. (Include reviews, evaluations, budget requests, studies and reports.) Permanent. Transfer to WNRC when 3 years old. Offer to NARA when 20 years old.
2. WORKING PAPERS. Budget background records used in preparation of research and development appropriations. Destroy 1 year after close of fiscal year covered by the budget. (GRS 5.4)
3. GENERAL CORRESPONDENCE FILES. Records of a routine internal nature. Destroy when 3 years old.

SSIC 7045MILITARY CONSTRUCTION RECORDS

1. FORMULATION AND PREPARTION RECORDS. Records that document the annual and other military construction programs, based on inputs from the major claimants for consideration. Retain on board. Destroy when 15 years old.
2. WORKING PAPERS. Budget background records used in preparation of military construction appropriations. Destroy 1 year after close of fiscal year covered by the budget. (GRS 5.4)
3. GENERAL CORRESPONDENCE FILES. Records of a routine internal nature. Destroy when 3 years old.

SSIC 7050

HOST-TENANT RELATIONSHIPS (INTRA-NAVY) RECORDS

1. BUDGET/FUNDING RECORDS. Records relating to intra-Navy host-tenant relationships based on and in conformance with all applicable statutes; with regulations and policies of the Office of Management and Budget (OMB), GAO, and DOD and with mission and support assignment made by the Secretary of the Navy (SECNAV), and the Chief of Naval Operations (CNO), and CMC. Areas of support include supply, medical and dental, fiscal, troop feeding, local transportation, firefighting, common-use facilities, and preservation of facilities.

Retain on board. Destroy when superseded, obsolete, or no longer needed for reference.

SSIC 7051

HOST-TENANT RELATIONSHIPS (INTER-SERVICE/AGENCY) RECORDS (RESERVED)

SSIC 7100-7199

BUDGETING RECORDS

THE RECORDS IN THIS (7100-7199) SERIES COVER BUDGET AND APPORTIONMENT RECORDS CREATED OR ACCUMULATED BY ACTIVITIES AND OFFICES IN CONNECTION WITH THE PREPARATION AND JUSTIFICATION OF BUDGET PROGRAMS FOR SUBMISSION TO THE OFFICE OF NAVCOMPT FOR PREPARATION OF A NAVY-WIDE BUDGET. IT PROVIDES FOR DISPOSITION OF BUDGETARY STATEMENTS, BUDGET ESTIMATES, APPORTIONMENT RECORDS, AND WORK PAPERS OF DEPARTMENTAL ACTIVITIES AND OFFICES, AS WELL AS THE MORE DETAILED BUDGETARY STATEMENTS, ESTIMATES, AND WORK PAPERS OF OTHER OPERATING UNITS, FIELD ACTIVITIES, AND OFFICES. PROVISION IS MADE FOR THE PERMANENT RETENTION OF RECORDS OF THE OFFICE OF NAVCOMPT THAT REFLECT ITS NAVY-WIDE BUDGET RESPONSIBILITIES.

SSIC 7100

GENERAL BUDGETING RECORDS

1. GENERAL CORRESPONDENCE FILES. Records relating to the administration and execution of budgetary functions. (Exclude primary program correspondence covered in par. 7000.1.) Destroy when 2 years old. (GRS 5.3)
2. BUDGET BACKGROUND RECORDS. Working papers, cost statements, and rough data accumulated in the preparation of annual budget estimates. Destroy 1 year after close of fiscal year covered by the budget. (GRS 5.4)
3. BUDGET REPORT FILES. Periodic reports on the status of appropriation accounts and apportionment.
  - a. End of Fiscal Year Annual Report Retain on board. Destroy when 5 years old. (GRS 5.5a)
  - b. All Other Reports Destroy 3 years after close of fiscal year. (GRS 5.5b)
4. BUDGET APPORTIONMENT CALL FILES Destroy 2 years after close of fiscal year. (GRS 5.6)

SSIC 7101

APPROPRIATION STRUCTURE AND LANGUAGE RECORDS

1. BUDGET GUIDANCE RECORDS. Manuals, handbooks and other issuances providing guidance to DON activities relating to the preparation, submission and review of DON budget estimates.
  - a. Record Copies of Issuances with Updates, Revisions and Changes Maintained by NAVCOMPT Headquarters Apply par. 7000.1a.
  - b. All Other Copies Retain on board. Destroy when no longer needed for reference.

2. APPROPRIATION LANGUAGE RECORDS. Files accumulated in connection with the preparation by DON of language specific obligations of funds for inclusion by the Congress in appropriation.

a. Submissions to OSD, with Related Justifications Accumulated by NAVCOMPT

Permanent. Cut-off when no longer needed for reference. Offer to NARA in 10-year blocks 20-30 years after cut-off.

b. All Other Records, Including Working Papers

Destroy when no longer needed.

SSIC 7102

EXHIBITS AND FORMAT RECORDS

1. DON STRUCTURED CHARTS SHOWING ALLOCATION OF BUDGET ITEMS. Charts, graphs, tables and other records which provide an overview of the programs and items included in the President's budget for DON.

a. Record Copies Accumulated by NAVCOMPT Headquarters

Permanent. Retire to WNRC when no longer needed for reference. Offer to NARA in 5-year blocks when 20-25 years old.

b. Other Copies

Retain on board. Destroy when no longer needed for reference.

SSIC 7110-7119

BUDGET/ESTIMATES PREPARATION RECORDS

THE RECORDS IN THIS (7110-7119) ARE RELATED TO BUDGET/ESTIMATES PREPARATION RECORDS AND INCLUDE REGULAR APPROPRIATIONS, INDUSTRIAL/MANAGEMENT FUNDS, STOCK FUNDS, AND SUPPLEMENTAL AND DEFICIENCY APPROPRIATIONS RECORDS.

SSIC 7110

BUDGET/ESTIMATES PREPARATION RECORDS

1. BUDGET WORKING PAPERS, COST INFORMATION, AND ROUGH DATA. Files created or accumulated in the preparation of budget estimates and justifications or for budget review purposes. Destroy 1 year after close of fiscal year. (GRS 5.2B)
2. BUDGET ESTIMATE RECORDS
  - a. Consolidated Records of the Office of NAVCOMPT. Copies of budget estimates and justifications prepared or consolidated in NAVCOMPT. Included are appropriation language sheets, narrative statements, and related schedules and data. Permanent. Transfer to WNRC when 4 years old. Offer to NARA when 20 years old. (GRS 5.2a)
  - b. All Other Budget Estimates and Justifications, with Supporting Papers Destroy 1 year after close of fiscal year covered by the budget. (GRS 5.4)
3. FIVE YEAR DEFENSE PROGRAM (FYDP) RECORDS. Records accumulated in connection with the development, preparation, review, submission, and modification of the DON's FYDP.
  - a. Guidance Documents Received from OSD. Documents specifying policies and procedures to be followed in the preparation and submission of FYDP's. Retain on board. Destroy when superseded, obsolete or no longer needed.
  - b. Machine-Readable Data. Data concerning ships, aircraft, military personnel, naval resources and naval research assembled as input and transaction files to the FYDP master or historical file. Destroy data after three or more update cycles. (GRS 20-II-4)

c. FYDP Master or Historical File

Destroy previous year's data after OSD has certified validity of this year's data.

d. Computer Output Reports. Output reports from master file generated for Navy and OSD management use, and to provide each major claimant and SYSCOM a record of their data. Includes working papers and other hard copy data submitted to OSD, computer output micro-form and paper.

Destroy 6 months after update.

e. Systems Documentation. Documents consisting of descriptions of data elements, systems layouts, codebooks, operators and users manuals, etc.

Destroy in accordance with the instructions applicable to the related file. (GRS 20-III-6)

4. PROGRAM OBJECTIVES MEMORANDUMS (POMs) AND RELATED RECORDS. Records relating to the development and submission of POMs.

a. Records Accumulated by CNO and HQMC Offices Responsible for Final Review and Submission of POMs

(1) Guidance documents received from OSD

Destroy when superseded, obsolete, or no longer needed.

(2) All other textual records, including POMs and related annexes; submissions by CNO program sponsors; documents reflecting decisions made by boards and committees charged with reviewing program sponsor submissions; DON-prepared guidance documents.

Permanent. Retire to WNRC when 3 years old. Offer to NARA in 5 year blocks when 20-25 years old.

(3) ADP records

Submit SF-115 following the guidelines of Part II, paragraph 4.

b. All Other Records, Including Submissions by Claimants Accumulated by Program Sponsors.

Retain on board. Destroy when no longer needed for reference.

SSIC 7120-7129

BUDGET REVIEW RECORDS

SSIC 7120

BUDGET REVIEW RECORDS

1. REVIEW FILES. Records relating to the development, preparation and submission to OSD and OMB of the DON's budget. Records include submission to NAVCOMPT from claimants, with related review and decision documents; OSD program budget decisions; hearings; mark-ups; and reclaims.

a. NAVCOMPT Headquarters

Permanent. Retire to WNRC when 3 years old. Offer to NARA when 20 years old.

b. All Other Offices

Retain on board. Destroy one year after close of FY to which records relate.

2. CONGRESSIONAL RELATIONS RECORDS

a. Records accumulated by NAVCOMPT Headquarters in explaining and defending DON budget estimates before Congress and Congressional Committees. Included are statements and testimonies prepared for DON witnesses; proposed answers to anticipated questions; summaries and analyses of Congressional actions; and related records.

Permanent. Retire to and WNRC when 5 years old. Offer to NARA in 5-year blocks when 20-25 years old.

b. Reports and Other Documents Prepared by Congressional Committees Relating to Budget Matters. Included are reports, hearings, copies of Bills and other records issued by the Congress and Congressional Committees concerned with DON's budget and appropriations.

Retain on board. Destroy when no longer needed for reference.

c. General Correspondence Relating to Congressional Relations. Correspondence with members of Congress of a routine non-policy nature. (Exclude records covered by 7120.2a and 7000.1.)

Retain on board. Destroy when 5 years old.

SSIC 7130

BUDGET EXECUTION RECORDS

1. GENERAL CORRESPONDENCE FILES. Records relating solely to the administration and execution of the approved budget. (Exclude primary program correspondence filed under 7000.lc.)

a. Accumulated at NAVCOMPT

Destroy 1 year after close of fiscal year covered by budget. (GRS 5.4)

b. Accumulated at All Other Commands

Destroy 1 year after close of fiscal year covered by budget. (GRS 5.4)

SSIC 7131

APPORTIONMENTS/ALLOCATIONS RECORDS

APPORTIONMENT RECORDS ARE DOCUMENTS (DD FORM 1105) WHICH APPORTION OR REAPPORTION APPROPRIATIONS AND ACCOUNTS TO DON. APPROPRIATION

WARRANTS (TFS FORM 6200) ARE THE DOCUMENTS THAT ESTABLISH AVAILABILITY OF FUNDS IN THE DEPARTMENT OF THE TREASURY FOR DON. ALLOCATION DOCUMENTS (VARIOUS FORMS) ARE THOSE DOCUMENTS THAT PASS OBLIGATION AUTHORITY FROM ONE NAVY COMMAND TO ANOTHER.

1. APPORTIONMENT AND REAPPORTIONMENT SCHEDULES (DD FORM 1105). These schedules are prepared by NAVCOMPT and submitted to OMB via the Office of the Secretary of Defense (SECDEF) requesting apportionment or reapportionment. Approved apportionment or reapportionment schedules are returned to NAVCOMPT via the Office of SECDEF. Copies of approved apportionments and reapportionments are forwarded by NAVCOMPT to responsible/administering offices for information.

a. Records Created at NAVCOMPT HQ

Retain on board. Destroy when 7 years old.

b. Records Created at Other Activities

Retain on board. Destroy after expiration of appropriation.

2. APPROPRIATION WARRANTS. Appropriation warrants are prepared by the Department of the Treasury upon the enactment of a DOD Appropriation Act and forwarded to NAVCOMPT who is the depository

Destroy when 7 years old.

3. DON PROGRAM FUND ALLOCATIONS. These are various documents issued by NAVCOMPT and other Navy activities which pass obligation authority from one DON activity to another.

Destroy when 7 years old.

SSIC 7132

FINANCIAL PLANS AND OPERATING BUDGETS RECORDS

1. OPERATING BUDGET AND FINANCIAL FUNDS. Records submitted to major claimants providing operating funds for O&MN, O&MNR, and RPN.

Retain on board. Destroy when 6 years old.

SSIC 7133REPROGRAMMING RECORDS

1. REPROGRAMMING ACTION (DD FORMS 1415-1, 1415-2, AND 1415-3). Records prepared by commands and offices and submitted to NAVCOMPT requesting reprogramming of appropriated funds in accordance with current NAVCOMPTINST 7133.1. NAVCOMPT notifies commands and offices when all necessary approvals are received.

Cut-off and transfer to nearest Federal Records Center (FRC) after expiration of appropriation. Destroy 4 years after cut-off.

SSIC 7200-7299DISBURSING RECORDSSSIC 7200GENERAL DISBURSING RECORDS

1. GENERAL CORRESPONDENCE FILES. Records relating to the execution of disbursing plans, policies, operations, and procedures. (Exclude Primary Program Correspondence filed under 7000.1.)

a. Navy Activities

Destroy when 3 years old.

b. Marine Corps Activities

Destroy when 3 years old.

SSIC 7210PROCUREMENT, CUSTODY, AND DISPOSITION OF FUNDS RECORDS

1. RECORDS OF SAFEKEEPING DEPOSITS. Records maintained in accordance with NAVCOMPT Manual, par. 042603.

Retain on board. Destroy 2 years after all deposits have been withdrawn.

## 2. ACCOUNTABLE POSITION RECORDS

a. Copies of Requests. Copies submitted in accordance with NAVCOMPT Manual, par. 041510, for accountable positions, along with supporting documentation and copies of approval letters or denials maintained by the Navy Accounting and Finance Center and CMC (Code FD).

Retain on board. Destroy when activity is dis-established.

b. Copies of Documentation Related to the Establishment of Accountable Positions. Records including original approval letters from the Navy Accounting and Finance Center maintained by the activity to which the accountable position is assigned. Also include authorizations to hold cash at personal risk maintained in accordance with NAVCOMPT Manual, par. 042300.

Retain on board. Destroy when the accountable position is cancelled.

### SSIC 7220

## MILITARY PAY RECORDS

1. JOINT UNIFORM MILITARY PAY SYSTEM (JUMPS) MILITARY PAY ACCOUNTS SUBSTANTIATING DOCUMENTS. All documents substantiating pay account entitlements and related documents and certifications required to properly maintain military pay accounts exist in two forms, automated JUMPS input and Optical Character Recognition (OCR) JUMPS input. Automated JUMPS inputs are all original signature documents supporting data submitted via automated means to the Navy Finance Center (NAVFINCEN), Cleveland, OH. This includes supporting documents which are defined as source documents used to provide input data into the authorized system and other documents required to support the action. OCR JUMPS inputs are copies of supporting data transmitted by mail to NAVFINCEN, Cleveland, OH. This includes supporting documents which provide input for and support the action.

a. Navy Shore Activities

Transfer to FRC 2 years after the last day of the fiscal year in which the document was transmitted. Destroy 6 years and 3 months after the period covered. (GRS 6.1a)

b. Navy Afloat Activities

Transfer to FRC when 1 year old or 90 days after disbursing officer detachment date, whichever is earlier. Destroy 6 years and 3 months after the period covered. (GRS 6.1a)

c. All Marine Corps Activities

Transfer to FRC, 2306 E. Bannister Rd., Kansas City, MO 64131, when 3 years old. Destroy 6 years and 3 months after period covered by the account. (GRS 6.1a)

2. COPIES OF LEAVE AND EARNING RECORDS. Records held by disbursing offices and used in making payments.

a. Navy Activities

File in Personal Financial Records (PFR). Destroy when 1 year old.

b. Marine Corps Activities

File in PFR. Destroy 1 month after account is in balance.

3. INDEX CARDS (OR OTHER FORMS) OF PAY AND PERSONAL FINANCIAL RECORDS. Files maintained at disbursing offices and finance centers.

Destroy 1 year after final action entry.

4. MILITARY PERSONNEL FINANCIAL RECORDS

a. Navy Activities

Retain on board at NAVFINCEN, Cleveland, OH. Destroy after zero-balancing the account.

b. Marine Corps Activities

Cut-off and transfer to FRC, 2306 E. Bannister Rd., Kansas City, MO 64131, 2 years after the year of separation. Destroy 6 years and 3 months after cut-off.

5. MARINE CORPS REPORTS OF DRILLS AND ATTENDANCE. Records used for pay disbursing purposes.

Destroy when 3 years old.

SSIC 7230

CIVILIAN PAY RECORDS

1. CIVILIAN PAYROLLS. Payroll for personal services with covering payroll certification and summary supporting disbursing officer returns and labor roll summary.

Transfer to FRC when 2 years old. Destroy 6 years and 3 months after period covered.  
(GRS 6.1a)

SSIC 7240

PUBLIC VOUCHERS RECORDS

1. PUBLIC VOUCHERS. Voucher files. Copies of supply vouchers not covered elsewhere in Part III of this manual. (See para 7250 for copies required to support disbursing returns and para 4280 for copies in contract or purchase order files.)

Destroy 3 years after the period of the account.  
(GRS 6.1b)

SSIC 7250

DISBURSING RECORDS, REPORTS AND RETURNS RECORDS

THESE RECORDS ARE ACCUMULATED BY DISBURSING OFFICERS, ASHORE AND AFLOAT, AS WELL AS CENTRAL AND ASSOCIATE DISBURSING OFFICERS

1. DISBURSING OFFICER ORIGINAL MONTHLY AND DAILY RETURNS AND RELATED REPORTS. Records, submitted in accordance with NAVCOMPT Manual, Vol. 4, Ch. 7, held by Financial Information Processing Centers and consolidated reports rendered by financial information processing centers in accordance with NAVCOMPT Manual, Vol. 4, Ch. 8.

Transfer to FRC when 6 months old. Destroy 6 years and 3 months after period covered.  
(GRS 6.1a)

2. DISBURSING OFFICER RETAINED RECORDS. Files of monthly or daily returns and related reports, schedules, check records, deposit records, and cashbooks packaged in accordance with NAVCOMPT Manual, Vol. 4, Ch. 7, and certification of settlement issued by the GAO.

a. Military Disbursing Officers

Retain on board for 90 days, then retire to FRC. Destroy 6 years and 3 months after period of disbursing officer accountability. (GRS 6.1a)

b. Civilian Disbursing Officers

Retain on board for 90 days, then retire to FRC. Destroy 6 years and 3

- months after period covered. (GRS 6.1a)
3. U.S. GOVERNMENT TAX EXEMPTION CERTIFICATES  
Destroy 4 years after form is superseded or obsolete. (GRS 2.18a)
4. FACSIMILE SIGNATURE FILES. Requisitions, receipts for signature plates, notices of issuance, specimen signatures, and related correspondence and paper maintained in accordance with NAVCOMPT Manual, par. 042226-4.  
Retain on board. Destroy after disestablishment of activity or transfer of individual concerned. (Destroy by burning or shredding.)
5. HELD CHECKS. Control records reflecting final disposition (re-mailing, release, or cancellation) of paychecks held or returned undelivered and maintained in accordance with NAVCOMPT Manual, par. 042230.  
Retain on board. Destroy locally 1 year after last recorded entry.
6. PAYROLLS REQUIRED TO SUPPORT DISBURSING OFFICER RETURNS  
Apply par. 7250.1 or 2, whichever is applicable.

SSIC 7251

SITE-AUDITED RETURNS RECORDS

1. ACCOUNTABLE OFFICERS' FILES

a. Original or Ribbon Copy of Accounting Officers' Accounts. Records maintained for site audit by GAO auditors, consisting of statements of transactions, statements of accountability, collection schedules, collection vouchers, disbursement schedules, disbursement vouchers, and all other schedules and vouchers or documents used as schedules or vouchers, exclusive of freight records and payroll records. Site audit records include, but are not limited to, the

Retain on board. Destroy 6 years and 3 months after the period of the account. (GRS 6.1a)

Standard Forms (SF) listed. Also included are equivalent Navy forms which document the basic financial transaction as described above: SF 24, Statement of Transactions; SF 1034, Public Voucher for Purchase and Services Other Than Personnel; SF 1036, Statement of Certificate and Award; SF 1047, Public Voucher for Refunds; SF 1069, Voucher for Allowance at Foreign Posts of Duty; SF 1080, Voucher for Transfer Between Appropriations and/or Funds; SF 1081, Voucher and Schedule of Withdrawals and Credits; SF 1096, Schedule of Voucher Deductions; SF 1097, Voucher and Schedule to Effect Correction of Errors; SF 1098, Schedule of Cancelled Checks; SF 1113, Public Voucher for Transportation Charges; OF 1114, Bill of Collection; OF 1114A, Official Receipt; OF 1114B, Collection Voucher; SF 1129, Reimbursement Voucher; SF 1143, Advertising Order; SF 1145, Voucher for Payment Under Federal Tort Claims Act; SF 1154, Public Voucher for Unpaid Compensation Due a Deceased Civilian Employee; SF 1156, Public Voucher for Fees and Mileage of Witness; SF 1166, Voucher and Schedule of Payments; SF 1185, Schedule of Undelivered Checks for Credit to Government Accounts; SF 1218, Statement of Accountability (U.S. Dollar Account); SF 1219, Statement of Accountability; SF 1220, Statement of Transactions According to Appropriation, Fund, and Receipt Accounts; and SF 1221, Statement of Transactions According to Appropriation, Fund, and Receipt Accounts (Foreign Service Account).

b. Memoranda or Extra Copies of Accountable Officers Returns. Files include statements of transactions and accountability, and all supporting vouchers, schedules, and related papers.

Destroy 3 years after the period of the account. (GRS 6.1b)

2. CIVILIAN PAY RECORDS. Records which are subject to GAO on-site audit. (See also par. 7420.)

Apply par. 7251.1a.

SSIC 7270

RECEIPTS RECORDS

1. CASH AND CASH RECEIPTS. Records of collections and refunds maintained by disbursing officers or collections or sales agents or sales offices.

Retain on board. Destroy 4 years after period covered by the account.

SSIC 7280

REGIONAL CONSOLIDATION PROCEDURES RECORDS

THESE RECORDS ARE MAINTAINED IN CONNECTION WITH CONSOLIDATION PROCEDURES PERFORMED BY FLEET ACCOUNTING AND DISBURSING CENTERS OR BY HQ MARINE CORPS OR OTHER ACTIVITIES DESIGNATED TO PERFORM CONSOLIDATION FUNCTIONS

1. STORES' RETURNS RECORDS. Returns prepared or accumulated by consolidating offices including returns, reports, supporting vouchers, tapes or listings, and other related papers.

a. Consolidated Stores Returns

Destroy when 3 years old.  
(GRS 8.4)

b. Store Returns Maintained by Reporting Activities

Apply par. 7323.1a or b.  
(GRS 8.4)

2. PLANT PROPERTY RETURNS

a. Ships' Stores' and Commissary Stores' Returns

Destroy when 3 years old.  
(GRS 8.4)

3. ADVISORY NOTES. Notes and related papers in connection with administrative audits accumulated by such activities as Navy Regional Finance Centers and other activities concerned with administrative audits.

a. Navy Activities

Destroy when 2 years old.

b. Marine Corps Activities

Destroy when 3 years old.

4. ABSTRACT AND ALLOTMENT LISTINGS OF PUBLIC VOUCHERS AND LISTINGS OF EXPENDITURES. (See par. 7302.6 for reporting activity copies.)

- a. Daily Abstracts and Listings
- b. Monthly Abstracts and Listings
- c. Reporting Activity Copies

Destroy when 1 year old.  
 Destroy when 3 years old.  
 Apply par. 7302.6.

SSIC 7300-7399

APPROPRIATION, FUND, COST, AND PROPERTY ACCOUNTING RECORDS

SSIC 7300

GENERAL APPROPRIATION, FUND, COST, AND PROPERTY ACCOUNTING RECORDS

THE RECORDS DESCRIBED IN THIS (7300) SERIES ARE ACCUMULATED THROUGHOUT THE DON BY ACTIVITIES AND OFFICES IN CONNECTION WITH THE FINANCIAL CONTROL OF MONIES APPROPRIATED, EXPENDED, AND COLLECTED, INCLUDING THE PERFORMANCE OF APPROPRIATION, FUND, COST, AND PROPERTY FINANCIAL ACCOUNTING FUNCTIONS.

- 1. GENERAL CORRESPONDENCE FILES. Records relating to appropriation, fund, cost, and property accounting. (Exclude primary program correspondence covered by 7000.1.)
- 2. ACCOUNTING PEROCEDURES ISSUANCES. Instructions, manuals and other issuances providing guidance to naval activities concerning appropriation, fund, cost and property accounting procedures, with related background papers.

Destroy when 3 years old.

a. Record Copy of Each Issuance, with all Revisions, Updates and Changes Accumulated by NAVCOMPT AND SECNAV(FM)

Permanent. Transfer to WNRC in 2 year blocks when 1-2 years old. Offer to NARA in 10 year blocks when 20-30 years old.

b. All Other Records, Including Background Papers Accumulated by NAVCOMPT and SECNAV(FM)

Destroy when superseded, obsolete, or no longer needed.

3. MASTER GENERAL ACCOUNTS LEDGERS. Ledgers maintained by NAVCOMPT or by the Navy-wide finance network when central accounting functions for the department are performed. These ledgers show debit and credit entries and summarize DON expenditures of appropriated funds.

Destroy 6 years 3 months after the close of fiscal year involved. (GRS 7.2)

4. GENERAL ALLOTMENT LEDGERS OPERATING BUDGET OF THE OFFICE OF NAVCOMPT. These and other general ledgers reflecting the overall control of allotments/operating budgets. These ledgers reflect the status of obligations and allotments under each authorized appropriation.

Destroy 6 years 3 months after the close of fiscal year involved. (GRS 7.3)

5. POSTING MEDIA. Records of NAVCOMPT used subsidiary to the general accounts and allotment/operating budget ledgers.

Retain on board. Destroy when 3 years old. (GRS 7.4)

6. INTERFACING ACCOUNTING SYSTEMS. Systems at DON level which provide overall accounting for the Navy and Marine Corps not provided by component systems and segments, including data on expenditures, collections, disbursements and reimbursements, billing and collecting for sales of stock funds and material with other Defense agencies and GSA, allocates programs and changes thereto, including data in the execution of the budget.

a. Input Data Submitted to NAVCOMPT from Responsible Accounting Offices

Destroy after three or more update cycles.  
(GRS 20-II-4)

b. Master or Historical File

Retain on board. Destroy in accordance with instructions applicable to hard copy.  
(GRS 20-I-27-28)

c. Output Data in Form of Reports to OSD and Treasury Department, (COM or Paper)

Apply appropriate paragraphs 7300.  
(GRS 20-I-27-28)

d. Documentation

Destroy in accordance with related data systems. (GRS 20-III-6)

7. INTERFACING ACCOUNTING SYSTEMS. Systems at responsible Navy and Marine Corps organization level which provide appropriation accounting and budgeting programming and expenditure information and budget execution.

a. Input Data Submitted from Responsible Accounting Office to NAVCOMPT Accounting Office

Destroy after three or more update cycles.  
(GRS 20-II-4)

b. Master or Historical File

Retain on board. Destroy in accordance with instructions applicable to hard copy.  
(GRS 20-I-27-28)

c. User-oriented Output Data and Reports to NAVCOMPT, (COM or Paper)

Apply appropriate paragraphs 7300.  
(GRS 20-I-27-28)

d. Documentation

Destroy in accordance  
with related data  
systems. (GRS 20-III-6)

8. INTERFACING/AND ACTIVITY-UNIQUE ACCOUNTING SYSTEMS. Systems responsible Navy and Marine Corps Headquarters level which perform major accounting and related reporting functions for Navy, i.e., Navy and Marine Corps Stock Fund consisting of accounting and reporting for Financial Inventory and Stock Fund allotments in commissary stores, ships stores, and hospitals.

a. Input Data

Destroy after three or  
more update cycles.  
(GRS 20-II-4)

b. Master and Historical Data

Retain on board. Destroy  
in accordance with  
instructions applicable  
to hard copy.  
(GRS 20-I-27-28)

c. User-oriented Output Data and Reports (COM and Paper)

Apply appropriate para-  
graphs 7300  
(GRS 20-I-27-28)

d. Documentation

Destroy in accordance  
with related data  
systems. (GRS 20-III-6)

9. INTERFACING AND ACTIVITY/UNIQUE ACCOUNTING SYSTEMS. Systems below responsible Navy and Marine Corps Headquarters level, which perform major accounting and related reporting functions for the Navy and Marine Corps Industrial Fund consisting of financial operations for production engineering and logistic activities, Military Sealift Command, Shipyards, Navy Publications and Printing Service, Public Works Centers, Air Rework Facilities, Data Automation Centers and research, development, test and evaluation operations. Includes depot level maintenance cost operations and weapon systems.

- a. Input Data Destroy after three or more update cycles. (GRS 20-II-4)
- b. Master and Historical Data Retain on board. Destroy in accordance with instructions applicable to hard copy. (GRS 20-I-27-28)
- c. User-oriented Output Data and Reports (COM and Paper) to OSD and Other Agencies Apply appropriate paragraphs 7300 (GRS 20-I-27-28)
- d. Documentation Destroy in accordance with related data systems. (GRS 20-III-6)
10. INTERFACING ACCOUNTING SYSTEMS. System below responsible NAVCOMPT Headquarters level for revolving trust funds, including grant aid, foreign military sales, foreign military training, transportation of material and revolving funds associated with the administration of Naval Academy midshipmen.
- a. Input Data Destroy after three or more update cycles. (GRS 20-II-4)
- b. Master and Historical Data Retain on board. Destroy in accordance with instructions applicable to hard copy. (GRS 20-I-27-28)
- c. User-oriented Output Data and Reports to the Defense Security Assistance Center (Machine-readable, COM and Paper) Apply appropriate paragraphs 7300. (GRS 20-I-27-28)

d. Documentation

Destroy in accordance  
with related data  
systems. (GRS 20-III-6)

SSIC 7301

APPROPRIATION ACCOUNTING RECORDS

BUREAU AND COMMAND-TYPE APPROPRIATION ACCOUNTING RECORDS DESCRIBED IN THIS (7301) PARAGRAPH ARE ACCUMULATED BY ORGANIZATIONAL UNITS OF THE NAVY AND MARINE CORPS (AT SHORE AND DEPARTMENTAL LEVELS) TO WHICH APPROPRIATIONS OR SUBDIVISIONS THEREOF ARE ALLOCATED OR SUBALLOCATED.

INCLUDED ARE BUREAU AND COMMAND-TYPE EXPENDITURE ACCOUNTING ACCUMULATED AT THE BUREAU AND COMMAND-TYPE LEVEL AND BY SHORE ACTIVITIES PERFORMING SUBALLOCATION (BUREAU AND COMMAND-TYPE) ACCOUNTING. THESE RECORDS (A) SUMMARIZE THE FINANCIAL STATUS OF ACTIVITY AND PROGRAM ALLOTMENT/OPERATING BUDGET, (B) REFLECT THE SPECIFIC SOURCE AND NATURE OF EXPENDITURES, (C) DETAIL THESE FINANCIAL TRANSACTIONS, AND (D) REFLECT IN BUREAU AND COMMAND-TYPE LEDGERS THE STATUS OF SPECIFIC BUDGET PROJECT OR ACTIVITY ALLOCATIONS.

EXCLUDED FROM THIS SERIES ARE NAVY CENTRAL APPROPRIATION ACCOUNTING RECORDS MAINTAINED BY THE OFFICE OF NAVCOMPT OR THE NAVY ACCOUNTING AND FINANCE CENTER (NAFC), WASHINGTON, D.C. THE RECORDS THAT DOCUMENT NAVY'S OVERALL FISCAL AND ACCOUNTING PROCEDURES AND POLICIES AND REFLECT NAVY'S CENTRAL ACCOUNTING OPERATIONS ARE COVERED IN PAR. 7300.

1. ACTIVITY AND COMMAND-TYPE APPROPRIATION CONTROL LEDGERS. Ledgers maintained by responsible bureaus, commands, and offices for each appropriation under their financial cognizance or by shore activities responsible for suballocations.

a. Annual Appropriations

Retain on board. Destroy  
when 4 years old.

b. Continuing Fiscal Year and Successor Appropriations

- |   |   |
|---|---|
| 2. BUDGET ACTIVITY CONTROL LEDGERS. Allotment, operating budget commitment, obligation, and expenditure summaries derived from the project control ledgers are posted to these activity control ledgers. (Ledger sheets are established for each budget activity.)  | Destroy 1 year after the account is closed out for accounting purposes.                                     |
| 3. PROJECT CONTROL LEDGERS. Records containing data posted from detailed registers of expenditures and allotments operating budget, commitments, and obligations.   | Apply par. 7301.1a or b, whichever is applicable.   |
| 4. GENERAL LEDGERS. Ledgers maintained for each allotment/operating budget.   | Apply par. 7301.1a or b, whichever is applicable.   |
| 5. APPROPRIATION REPORTS. Reports on budget status (obligation basis), reports on budget execution, appropriation status by fiscal year program and subaccounts, reports on reimbursement, and similar reports.   | Retain on board. Destroy 4 years after close of fiscal year involved.                                       |
| 6. FUNDS AUTHORIZATIONS. Detailed expenditure and reimbursement documents and obligation, commitment, expenditure, and reimbursement status reports prepared and/or received by bureaus, commands, and activities performing appropriation accounting functions. Include unfunded accounts receivable reports; funded accounts receivable reports; trial balance reports; reports on reimbursable orders; status of fund authorization reports, formerly allotment reports; reconciliation reports--expenditure/collections; allotment/suballotment authorizations; resource authorizations, project orders, and economy act orders and vouchers. | Retain on board. Destroy 1 year after completion of all budget projects under a particular budget activity. |
| 7. MONTHLY STATEMENTS (LISTINGS). Records received from Accounting Authorization Activity (AAA) Navy Information Processing Centers include obligation and payment statements, schedules of legal obligations, summary statements of transactions by appropriation and subhead, and similar records.  | Destroy 1 year after close of fiscal year in which statements are received.                                 |

8. **DETAIL REGISTERS.** Registers and listings reporting detailed disbursing transactions and adjustments to administering bureau, command, or activity. Include detail registers received from AAA Financial Information Processing Centers, consolidated detail registers prepared from AAA Financial Information Processing Centers, and summaries and other registers of the bureau, command-type, or activity.

Retain on board. Destroy when 4 years old.

9. **SUMMARY REGISTERS.** Registers, listings, or other records used to post to bureau appropriation control ledgers. Include such records as summary registers received from AAA Financial Information Processing Centers, consolidated summary registers prepared from AAA Financial Information Processing Centers, and summaries and other registers of responsible bureau, command-type, or activity.

Retain on board. Destroy when 3 years old.  
(GRS 7.4)

10. **DETAIL CARD AND TAPE RECORDS.** Detailed tabulated punched card or taped (magnetic or other) records of expenditures and obligations used to support detailed registers received from AAA Financial Information Processing Centers and used to accumulate data for cost reports.

a. Detail Card Records. Detailed cards received from AAA Financial Information Processing Centers and summary detail cards prepared by administering bureaus, commands, or activities from AAA Financial Information Processing Centers cards and other detail cards of administering bureaus, command-type, or activities.

(1) Records whose data has been converted to punch or magnetic taped records

Destroy after data has been transferred to tape and the resulting tapes have been balanced.

(2) All other records

Destroy 6 months after processing.

b. Detail Tapes

Destroy 6 months after processing. Destroy

magnetic tapes by erasing data.

11. SUMMARY CARDS OR TAPE RECORDS. Summary tabulated punched cards or equivalent taped records of obligations and expenditures. These cards or tapes are used to support summary registers received from AAA Financial Information Processing Centers.

a. Summary Cards. Records received from AAA Financial Information Processing Centers, consolidated summary cards prepared by responsible bureau, command-type, or activity from Navy financial cards, and other summary cards of responsible bureau, command-type, or activity.

(1) Records whose data has been converted to punch or magnetic taped records

Destroy after data has been transferred to tape and the resulting tape has been balanced.

(2) All other records

Destroy when 1 year old.

b. Summary Tapes

Destroy when 1 year old.  
Destroy magnetic tapes by erasing data.

12. TRIAL BALANCES. Copies of balances prepared monthly by bureaus and command-types after ledgers are closed and final annual trial balance submitted to the Office of NAVCOMPT, Central Accounting and Reporting Branch. These are used to balance bureau and command-type ledgers within each appropriation and to reconcile appropriation cash balances to master control accounts maintained by the Office of NAVCOMPT. (Information is also used as basis for reports required by Department of the Treasury and by administrative directives.)

a. NAVCOMPT Copies

Retain on board. Destroy when 4 years old.

b. All Other Copies

Destroy when 2 years old.

13. COST ANALYSIS REPORTS. Cost data records accumulated by bureaus, commands, and activities in order to apply expenditures made from appropriated and other funds to the purpose or end use for which expended. These cost data records are accumulated from such documents as analysis of expenditures submitted by allottees, registers of public vouchers, military pay, labor, material issues, reimbursements, and miscellaneous adjustments. (Data is journalized by NAVCOMPT to the master general ledger (see par. 7300) and used to prepare Navy's annual financial report.) Include such records as analysis of expenditures; analysis of appropriation charges (tabulated listing); analysis of appropriation reimbursements (tabulated listing); recapitulation--analysis of appropriation costs by expenditure account; recapitulation--analysis of appropriation reimbursement--by expenditure accounts; and recapitulation--analysis of appropriation statistical costs--by expenditure accounts.

Destroy 3 years after period covered.  
(GRS 8.7)

14. INTERNAL ALLOTMENT OPERATING BUDGET ACCOUNTING RECORDS OF BUREAUS, COMMANDS, AND SHORE ACTIVITIES

Apply pars. 7302-7331, as appropriate.

SSIC 7302

FUND ACCOUNTING RECORDS

1. OBLIGATION DOCUMENTS. Requisitions and other documents used for obligating purposes and involved in the issue of stocks and materials and other prospective charges and related listings reflecting obligations and balances of funds.

a. Outstanding Copies. Records of requisitions and other commitment, obligation accounts receivable, and accounts payable documents.

Retain until no longer outstanding, then apply par. 7302.lb.

b. All Other Copies. Issue copies of material requisitions, adjustment documents, etc.

Destroy when 2 years old or 1 year after submission of final report of funds concerned, whichever is later.

2. ACCOUNT LEDGERS, JOURNALS, AND RECORDS. Ledger, journal, and record summaries of fiscal data used as posting and control media for accounting (fiscal) data.

a. Subsidiary Ledgers, Journals, and Records. Obligation, receipt, and expenditure ledgers; control ledgers; journal vouchers; reimbursable work order records; other records; and other subsidiary ledgers.

Destroy when 2 years old or 1 year after final report, whichever is later.

b. Trial Balance Ledgers. Records from which trial balances are prepared for submission to Navy finance network and bureaus, commands, and offices for posting to general ledgers.

Destroy when 2 years old or 1 year after final report, whichever is later.

c. General Accounts Ledgers. Records maintained by Navy finance network or Office of NAVCOMPT (and by other activities and offices when trial balances are not submitted to Navy finance network or departmental offices).

Destroy 6 years 3 months after the close of the fiscal year involved. (GRS 7.2)

3. INSPECTION REPORTS. Accounting copies on material received.

a. Reports Used for Matching with Vouchers. Matched inspection reports filed with disbursing officer vouchers.

Destroy 2 years after payment is made.

b. Other Accounting Copies of Inspection Reports

Destroy when 1 year old.

4. MACHINE MATCHINGS OF VOUCHERS WITH INSPECTION REPORTS. Inspection report cards or other similar records matched with vouchers.

a. Monthly Unmatched Vouchers

Retain on board. Destroy when superseded.

b. All Other Vouchers

Destroy 1 year after matching.

5. VOUCHER FILES AND RELATED TABULATED LISTINGS

a. Navy Financial Network Copies

Destroy when 2 years old.

b. Vouchers Used in Store Returns

Apply par. 7323.2.

- c. Vouchers Covering Plant Account Items Apply par. 7321.5a or b.
- d. All Other Vouchers Destroy when 2 years old.
6. ABSTRACTS OF VOUCHERS. Abstracts received from Navy finance network. Destroy 1 year after date of payment.
7. SUMMARIES OF INVOICES Destroy 1 year after all invoices are matched against summary listings.
8. UNLIQUIDATED OBLIGATION/UNDELIVERED ORDER/FUND CONTROL FILES. Work papers, such as adding machine tapes, applicable notations, and other similar papers indicating that the activity has reviewed its unliquidated obligations/undelivered orders files and other fund control files. Destroy when reviewed by internal audit or 1 year after final report, whichever is sooner.
9. CASH TRANSACTION REPORTING RECORDS. Records maintained to report cash transactions, such as imprest funds, to disbursing and fiscal officers. Destroy when 2 years old.

SSIC 7303

ALLOTMENTS AND PROJECT ORDERS RECORDS

THE RECORDS DESCRIBED IN THIS (7303) PARAGRAPH RELATE TO ALLOTMENT/OPERATING BUDGET AUTHORIZATIONS, FUNDED REIMBURSABLE ORDERS, AND OTHER EXPENDITURES/DISBURSEMENTS RECORDS USED IN ACCUMULATING EXPENDITURES/DISBURSEMENTS AND ACCOUNTING DATA. THEY COVER RECORDS ACCUMULATED IN CONNECTION WITH ALLOTMENT/OPERATING BUDGET AUTHORIZATIONS AND EXPENDITURES/DISBURSEMENTS FOR THE MAINTENANCE AND CONSTRUCTION OF FACILITIES, SHIPS, AND OF AERONAUTICAL, ASTRONAUTICAL, ORDNANCE, AND OTHER MATERIALS. (SEE ALSO PAR. 7320.)

1. ALLOTMENT/OPERATING BUDGET/PROJECT ORDER/WORK REQUEST ECONOMY ACT ORDER FILES. Authorizations Project Orders and Work Requests (such as NAVCOMPT Forms 2053, 140, and 2275) and related work orders or Retain on board. Destroy when 4 years old or 1 year after completion of

production and service orders or requests, requisitions, or other obligating documents. Include Allotment-Suballotment Authorizations (NAVCOMPT Form 372) and Resource Authorization/Economy Act Orders (NAVCOMPT Form 2168-1).

project, whichever is sooner.

2. ALLOTMENT/OPERATING BUDGET AND FUND AUTHORIZATION STATUS REPORTS. Appropriation allotment/operating budget and fund authorization status reports, Project Order/Work Request Economy Act Orders status report (such as NAVCOMPT Form 2193), and other expenditures/disbursements and accounting reports reflecting the status of allotments/operating budgets (other than bureau and command-type accounting appropriation reports covered in par. 7301 and consolidated reports accumulated by the Office of NAVCOMPT and covered in par. 7300).

Destroy 1 year after submission of final report.

### SSIC 7310

#### COST ACCOUNTING RECORDS

THE RECORDS IN THIS (7310) SERIES ARE CREATED OR ACCUMULATED BY DEPARTMENTAL AND SHORE ACTIVITIES FOR COST ACCOUNTING PURPOSES AND REFLECT THEIR EXPENDITURES/DISBURSEMENTS AND RECEIPTS (COLLECTIONS). THESE RECORDS DOCUMENT DIRECT AND INDIRECT COSTS INCURRED IN THE PRODUCTION, ADMINISTRATION, OR PERFORMANCE OF ACTIVITY OR PROGRAM OPERATIONS. THEY CONSIST OF ACCOUNTING LEDGERS, FORMS, AND MACHINE RECORDS (CARDS, TABULATED LISTINGS, TAPE RECORDS, ETC.) USED TO ACCUMULATE COST DATA FOR USE IN ACCOUNTING (FISCAL) REPORTS AND RETURNS. (EXCLUDE BUREAU, COMMAND-TYPE, AND SUBALLOCATION APPROPRIATION ACCOUNTING RECORDS COVERED IN PAR. 7301 AND CONSOLIDATED CONTROL ACCOUNT RECORDS OF THE OFFICE OF NAVCOMPT.)

1. FORMS AND COST AND OTHER RELATED REPORTS USED IN THE ACCUMULATION OF RETURN COST DATA

Retain on board. Destroy 3 years after cancellation or submission of final report, whichever is applicable.  
(GRS 8.8a)

2. SUBSIDIARY BOOKKEEPING RECORDS. Journals of legal obligations/ undelivered orders and payment ledgers and summary statement of transactions by appropriation and subhead.

a. Consolidating Activities Records. Records include but are not limited to Navy financial network or their equivalents.

Destroy when 3 years old.

b. Other Activities and Offices Records

Destroy when 1 year old.

3. COST ACCOUNTING LEDGER AND RELATED FORMS

a. Stock Class Ledgers

Destroy when 2 years old.

b. All Other Ledgers and Related Forms

Destroy when 1 year old.

4. JOB, LABOR, MATERIAL, AND COST DISTRIBUTION RECORDS. Job cards and labor material and cost distribution records (cards, electric accounting machine (EAM) punched cards, tapes, and other records) used for cost accounting and statistical purposes.

a. Detail Labor Material and Cost Cards

(1) When hard stub is not used

Destroy when 3 months old or when listings have been prepared and verified, whichever is later.

(2) When hard stub is used

Destroy when 1 year old.

b. Summary Job and Cost Distribution Cards, Tapes, or Other Records

(1) Standing orders

Destroy 3 months after close of fiscal year in which orders are completed, or when summary listings have

been prepared and verified, whichever is later. (GRS 8.8a)

(2) Other than standing orders

Destroy 3 months after completion of job or project, or when summary listings have been prepared and verified, whichever is later. (GRS 8.8a)

(3) Daily labor distribution data

Destroy 3 months after completion of project. Exception to GRS 8.8.

c. Summary Records. Labor cost, cards, tapes, or other records.

(1) Standing orders

Destroy 3 months after end of fiscal year in which the order is completed. Exception to GRS 8.8.

(2) Other than standing orders

Destroy 3 months after completion of project. Exception to GRS 8.8.

5. MACHINE RECORDS USED AS POSTING MEDIA. Records used for cost accounting reports data.

a. Detail Stores Returns. Returns and other detail cards and taped records.

Destroy after completion and verification of final listings or reports.

b. Summary Stores Returns. Returns and other summary cards and taped records.

Destroy after completion and verification of final listings and reports.

c. Tabulated Listings

Destroy when 1 year old.  
(GRS 8.8b3)

6. TABULATED DATA FOR SPECIAL FISCAL PURPOSES. Records such as unmatched summary invoice files and unmatched invoices from other supply officers.

Destroy 1 year after matching or other adjustments are made.

7. RECEIPT AND EXPENDITURE/DISBURSEMENT. Receipt, expenditure, and disbursement records with related requisitions and tabulated (punched) or other card or taped records. Used for cost accounting purposes and involved in the transfer of material between supply officers and in end-use expenditures.

a. Invoices and Requisitions

(1) When used as expenditure records to end-use expenditure accounts

Destroy when 2 years old.

(2) When used as receipt invoices

Destroy 2 years after invoices have been matched with summaries of adjustment invoices.

(3) When used and reported as expenditures to other supply offices (end-use invoice (one copy only))

Destroy when 2 years old.

(4) Receiving activities' summaries of invoices

Destroy 2 years after summaries have been matched with receipt or adjustment invoices.

(5) Accounts receivable paid bills file when accounts receivable ledgers are maintained in the fiscal office

Destroy 2 years after date of collection.

(6) All other copies

Destroy when 1 year old.

b. Tabulated Reports or Listings. Receipts, expenditures, and other cost accounting reports.

Destroy when 3 years old.  
(GRS 8.8a)

c. EAM Tabulated (Punched) Cards. Punched cards or other mechanized source records used in connection with processing and preparing of items described in pars. 7310.7a-b.

Retain on board. Destroy when superseded or obsolete.

SSIC 7312

COST CLASSIFICATIONS RECORDS

1. DETAIL RECORDS. Records of expenditures/collections and pertinent reports maintained by offices, bureaus, and commands.

Submit to NAFC (Dept. Accts. Branch) for consideration and preparation of Navy-wide reports. NAFC will destroy detail records when 3 years old. (GRS 8.7b)

2. NAVY-WIDE REPORTS. Consolidated reports prepared by NAFC.

Destroy when 3 years old. (GRS 8.7b)

SSIC 7320

PROPERTY ACCOUNTING RECORDS

1. PROPERTY ACCOUNTING RECORDS INCLUDE CORRESPONDENCE, REPORTS, AND RELATED RECORDS CONCERNING THE OPERATION AND ADMINISTRATION OF PROPERTY ACCOUNTING FUNCTIONS

a. Authorized Selling Activities

Retain on board. Destroy when 5 years old.

b. All Other Activities

Destroy when 2 years old.

SSIC 7321

PLANT PROPERTY ACCOUNTING RECORDS

1. PROPERTY RECORD CARDS. Property cards and property disposition reports, other similar reports, and related papers. Destroy when superseded, or 2 years after property is reported, whichever is earlier. Exception to GRS 8.6.
2. CHANGE ORDERS. Property record card change orders for Class 3 property. Destroy when 3 months old.
3. INCIDENTAL RECORDS. Files used for plant property accounting purposes. Destroy 1 year after equipment item is removed from the plant property account of the activity.
4. PLANT ACCOUNT REPORTS. Records such as Reconciliation of Plant Account, NAVCOMPT 167, and related papers. Destroy when 2 years old.
5. VOUCHERS. Records covering plant account items and related papers.
  - a. Navy Activities Destroy 1 year after applied to plant property record cards.
  - b. Marine Corps Activities Destroy 3 years after close of fiscal year.
6. PLANT PROPERTY RETURNS Apply par. 7330.5.
7. SURVEY RECORDS. Records used to substantiate entries to plant property accounts (exclusive of those for Class 1 and 2 property which are to be retained). Destroy 3 years after close of fiscal year. (GRS 8.6)

SSIC 7322

MINOR PROPERTY IN USE RECORDS

1. CUSTODY RECEIPTS. Receipts for issues and loaned equipment and other similar records.

Retain on board. Destroy when material or equipment is returned.

SSIC 7323STORES ACCOUNTS RECORDS

THESE RECORDS ARE MAINTAINED TO PROVIDE PERSONAL ACCOUNTABILITY FOR THE RECEIPT AND CUSTODY OF EQUIPMENT AND MATERIALS AND TO PROVIDE DATA ON THE MONETARY VALUES OF MATERIALS. THEY ARE USED TO POST TO REPORTS AND RETURNS CONSOLIDATED BY FLEET ACCOUNTING AND DISBURSING CENTERS.

1. STORES RETURNS AND REPORTS. Records including consolidated subsistence, clothing, and related returns, ships stores and commissary store returns, other returns, and related store account papers.

a. Navy Activities

Destroy when 3 years old.  
(GRS 8.4)

b. Marine Corps Activities

Destroy when 3 years old.  
(GRS 8.4)

2. ABSTRACTED VOUCHERS, SUMMARY INVOICES, AND RECEIPT DOCUMENTS USED IN STORE RETURNS

Place in completed file after matching. Destroy completed file when 2 years old.

3. RECEIPT AND EXPENDITURE INVOICES AND REQUISITIONS. Listings (including tape printouts thereof) used to support stores returns and involved in the transfer of material between supply officers and in end-use expenditures. (See also par. 7310.7.)

Destroy when 2 years old.

4. RECORDS, INCLUDING BILLING CARDS, LISTINGS, AND TAPES

Destroy when 2 years old.

SSIC 7330ACCOUNTING REPORTS AND RETURNS RECORDS

1. FOREIGN CURRENCY REPORTS. Reports, listings, and related correspondence submitted to the Navy and Marine Corps Finance Centers by all disbursing officers handling foreign currency in accordance with NAVCOMPT Manual, Vol. 4, Ch. 7. Reports required by the Department of the Treasury are prepared from these submissions. Destroy when 6 years and 3 months old. (GRS 6.1a)
2. REPORTS OF DISBURSEMENT AND COLLECTIONS. Messages, listings, and related correspondence submitted to the applicable Fleet Accounting and Finance Center (FADC) for Navy and Marine Corps Finance Center for the Marine Corps by all afloat and foreign disbursing officers in accordance with NAVCOMPT Manual, Vol. 4, Ch. 7. Reports required by NAVCOMPT are prepared from these submissions. Destroy when 2 years old.
3. INDIVIDUAL DEPOSITORY (NON-SYMBOL) CHECKING ACCOUNTS. Accountable officer's depository checking account returns showing all transactions in the account for each month. These records are submitted to the applicable FADC for the Navy and Marine Corps Finance Centers for the Marine Corps in accordance with NAVCOMPT Manual, Vol. 4, Ch. 2. The accountable officer's depository checking account returns are consolidated with disbursing officer's financial returns. Destroy 6 years and 3 months after period covered. (GRS 6.1a)
4. REPORTS, LISTINGS, AND CORRESPONDENCE. Copies of consolidated reports, listings, and related correspondence submitted to the Department of the Treasury and the Office of NAVCOMPT. Destroy when 3 years old. (GRS 6.4)
5. PERIODIC (FINANCIAL) ACCOUNTING RETURNS. Files include financial statements, stores returns reports, reconciliations, summaries and recapitulation of receipts and expenditures, and gains and losses which are made to the Marine Corps Finance Center or HQMC. Destroy when 2 years old. (GRS 6.5a)

SSIC 7331

INDUSTRIAL ACCOUNTING REPORTS AND RETURNS RECORDS

- 1. RETURNS AND REPORTS. Records provided to the Fleet Accounting and Disbursing Center, HQMC, other departmental bureaus and offices, or to other cognizant higher authority, including financial statements, reconciliations, summaries, and recapitulations of receipts and expenditures, and gains and losses (receipts and issues). (Exclude records covered by 7630.1.) Destroy when 2 years old.
  
- 2. MASTER NAVY INDUSTRIAL FUND (NIF) LEDGERS Retain on board. Cut off at end of fiscal year. Destroy 10 years after cut off.
  
- 3. COMMERCIAL CASH OPERATING BUDGETS. Quarterly or other periodic estimated cash budgets and related papers. Destroy when 1 year old.

SSIC 7400-7499

PAY ADMINISTRATION AND PAYROLL AND LABOR ACCOUNTING RECORDS

THE RECORDS IN THIS (7400-7499) SERIES ARE ACCUMULATED BY ACTIVITIES AND OFFICES RESPONSIBLE FOR THE ADMINISTRATION OF CIVILIAN AND MILITARY PAY. THEY INCLUDE NOT ONLY PAY ADMINISTRATION RECORDS, PAYROLLS, PAYROLL AUTHORIZATIONS AND CONTROLS, AND PAYROLL ACCOUNTING RECORDS, BUT ALSO RECORDS INCIDENTAL TO THE PAYROLLING PROCESS, SUCH AS TAX WITHHOLDING RECORDS.

SSIC 7400

GENERAL PAY ADMINISTRATION AND PAYROLL AND LABOR ACCOUNTING RECORDS

- 1. GENERAL CORRESPONDENCE FILES. Records relating to the pay administration and payroll preparation and processing. (Exclude primary program correspondence covered by 7000.1.) Destroy when 2 years old. (GRS 2.2)

SSIC 7401TAX WITHHOLDING RECORDS

## 1. EXEMPTION CERTIFICATES

Retain on board. Destroy  
4 years after period  
covered by related  
account. (GRS 2.18a)

2. STATEMENT FOR CIVILIAN AND MILITARY PERSONNEL. Reports of  
federal taxes withheld and related papers.a. Records Relating to Military Personnel

Retain on board. Destroy  
when 4 years old. (GRS  
2.18c)

b. Records Relating to Civilian Personnel

Retain on board. Destroy  
when 4 years old. (GRS  
2.18c)

3. AUTOMATIC DATA PROCESSING (ADP) WITHHOLDING TAX RECORDS AND FICA  
CARDS FOR RESERVE ACTIVITIES

Destroy 3 months after  
preparation of W-2 forms.

SSIC 7410CIVILIAN LABOR ACCOUNTING RECORDS

## 1. LABOR COST ACCOUNTING RECORDS

Apply par. 7310.4.

## 2. CIVILIAN PAY ACCOUNTING RECORDS

Apply par. 7420.

SSIC 7420CIVILIAN PAYROLL ACCOUNTING RECORDS

THESE RECORDS ARE ACCUMULATED IN THE PERFORMANCE OF CIVILIAN PAY ADMINISTRATION AND ACCOUNTING FUNCTIONS AND ARE USED TO COLLECT PAY AND EARNINGS DATA. ANY RECORDS CREATED PRIOR TO 1 JANUARY 1921 MUST BE OFFERED TO NARA.

1. SITE-AUDITED RECORDS

Apply par. 7251.1a.

2. PAYROLL CONTROL REGISTERS AND RELATED RECORDS. Payroll control registers (such as NAVCOMPT 298) and all subsidiary (supporting) documents, including weekly and biweekly payroll work sheets (such as NAVCOMPT 295) or cards or rough payrolls in other forms; data processing printouts and audit trails that are used in reconciling punched cards and taped record data with payroll control registers. (Exclude time cards covered in par. 7421.2.)

a. If On-Site Audit is Performed

Destroy after GAO audit or when 3 years old, whichever is sooner. (GRS 2.14)

b. If No On-Site Audit is Performed

Destroy after GAO audit or when 3 years old, whichever is sooner. (GRS 2.14)

3. CIVILIAN PAYROLLS. Payrolls (NAVCOMPT Form 485), Checklists and related Certification Sheets, such as NAVCOMPT Form 1128 or equivalent.

a. Accounting Copies Only

Cut off at end of fiscal year. Transfer to NPRC (CPR), 111 Winnebago St., St. Louis, MO 63118, when 3 years old. Destroy when 10 years old. (GRS 2.13b2)

b. Information Copies

Destroy when 1 year old.

4. FORMS USED IN ACCUMULATING CIVILIAN PERSONNEL COST AND PAYROLL DATA. Distribution tally sheets, muster check or other process

Destroy when 1 year old.

cards, payroll messages, and other related or similar papers or cards.

5. SUMMARY INDIVIDUAL EARNING RECORDS. Leave record cards and related listings and summary card records of individual leave and earnings and retirement pay (such as individual earnings and retirement deduction records); service cards, individual leave record cards, or their equivalents.

a. Individual Earning Records. Such as NAVCOMPT Form 485, Payroll for Personal Services.

(1) If on-site audit is performed

Transfer 2 years after GAO on-site audit to NPRC (CPR), 111 Winnebago St., St. Louis, MO 63118. Destroy earnings records 56 years after date of last entry. (GRS 2.1)

(2) If no on-site audit is performed

Transfer to NPRC (CPR) when 3 years old. NPRC will destroy 56 years after date of last entry. (GRS 2.1)

b. Leave Records

(1) Leave record cards (NAVCOMPT 206 or equivalent)

Destroy when 3 years old. (GRS 2.9a)

(2) SF 1150

File original copy on right side of official personnel folder. Destroy payroll copy after 3 years. (GRS 2.10)

6. FORMS AND REPORTS RELATING TO DEATH OR RETIREMENT OF CIVILIAN PERSONNEL. Retirement registers and other registers or summaries of

personnel actions and statements of unpaid wages. (Exclude individual retirement records which are to be forwarded to the Office of Personnel Management.)

- a. Retirement Registers (SF 2807) Destroy when 3 years old.  
(GRS 2.21a)
  - b. Other Records Destroy when 3 years old.  
(GRS 2.21a)
7. CIVILIAN PERSONNEL STATISTICAL REPORTS. Copies of reports (such as reports of civilian personnel on board by appropriation, etc.) relating to civilian personnel and submitted to the Office of NAVCOMPT or other higher authority. Destroy when 2 years old.  
(GRS 1.16)
8. REPORTS OF INSURANCE DEDUCTIONS AND RELATED RECORDS Destroy when 3 years old.  
(GRS 2.22)
9. INTERFACING AND ACTIVITY-UNIQUE SYSTEMS. Systems below and responsible Navy Headquarters systems which provide accounting records maintenance and payroll services for all Navy and Marine Corps civilian employees and contracted civilian employees, world-wide, including related savings, bond accounting services.
- a. Input Data Destroy after three or more update cycles.  
(GRS 20-II-4)
  - b. Master and Historical Data Retain on board. Destroy in accordance with instructions applicable to hard copy.  
(GRS 20-I-27-28)
  - c. User-oriented Output Data Including Reports, Payrolls and Related Output (Machine-readable, COM and Paper) Apply appropriate paragraphs 7300.  
(GRS 20-I-27-28)

d. Documentation

Destroy in accordance with related data systems. (GRS 20-III-6)

SSIC 7421

PAY AUTHORIZATIONS AND CONTROLS RECORDS

1. PAY AUTHORIZATION RECORDS

a. Individual Pay Authorizations. Records relating to individual pay authorizations, deductions, and adjustments for civilian employees. Include notification of personnel actions, payroll change slips, work or overtime authorizations, and other documents used in the payroll accounting process and used to support individual pay actions. (Exclude copies of these records maintained in civilian personnel offices and covered in Chapter 12 and waivers of life insurance coverage and income tax withholding receipts and statement covered in par. 7401)

Destroy when 3 years old or audited by GAO, whichever is earlier. (GRS 2.15a and 2.23)

b. Group Pay Authorization. Records relating to group pay authorizations and adjustments, including group work, additional pay, and overtime authorizations.

(1) If on-site audit is performed

Retain on board. Destroy after on-site audit has been completed by GAO or when superseded, whichever is earlier.

(2) If no on-site audit is performed

Retain on board. Destroy when 4 years old or superseded, whichever is earlier.

c. Levy and Garnishment Files. Official Notice of Levy or Garnishment (IRS Form 668A or equivalent), change slips, workpapers, correspondence, release and other forms, and other records relating

Destroy when 3 years old. (GRS 2.23)

to charge against retirement funds or attachment of salary for payment of back income taxes or other debts of Federal employees.

2. CIVILIAN EMPLOYEE TIME CARDS. Time cards, sign-in/sign-out sheets, Leave Authorizations (SF-71), and related records accumulated for accounting purposes.

Retain on board. Destroy when 3 years old.

3. LOCAL CONTROL RECORDS AND WORKING PAPERS

Destroy when 3 months old.

SSIC 7430 - 7439

MILITARY PAYROLL ACCOUNTING RECORDS

THE RECORDS IN THIS (7430-7439) SERIES ARE RELATED TO MILITARY PAYROLL ACCOUNTING RECORDS AND INCLUDE ALLOWANCES AND ACCOUNTS RECORDS. THESE RECORDS ARE ACCUMULATED IN THE PERFORMANCE OF MILITARY PAY ADMINISTRATION AND ACCOUNTING FUNCTIONS, INCLUDING CENTRALIZED COMPUTATION, ACCOUNTING, AND REVIEW OPERATIONS PERFORMED BY NAVFINCEN, CLEVELAND, OH, AND THE MARINE CORPS FINANCE CENTER (MARCORFINCEN), KANSAS CITY, MO.

1. GENERAL CORRESPONDENCE FILES. Records relating to the administration of military pay computation, accounting, and review functions. (Exclude primary program correspondence covered by 7000.1.)

Destroy when 2 years old.

2. COMPUTER MAINTAINED MASTER MILITARY PAY ACCOUNTS (MMPA). Files of active duty members containing military pay entitlements, allotments of pay, initiation of checkages and credits, and subsequent claims and correspondence. These records are accumulated through the management of the Navy and Marine Corps JUMPS. (See par. 7430.4 for records accumulated for the former manual pay system.)

a. Microform of Actions Occurring on the MMPA Produced Monthly and Consolidated Semiannually. Some actions appear on monthly MMPA histories which do not appear on the semiannual consolidations and

some actions appear on semiannual consolidations which do not appear on the monthly MMPA histories. (Microfiche title: MMPA HISTORY.)

(1) Original monthly microform

Transfer to FRC, 3150 Berwynn Dr., Dayton, OH 45439, when 1 year old. Destroy when 75 years old.

(2) Original semiannual microform

Apply par. 7430.3a(1).

b. Original Microform of Changes to MMPA Caused by Member Charged with Unauthorized Absence or Receiving a Court Memorandum. (Microfiche title: 6/7 HISTORY.)

Transfer to FRC, 3150 Berwynn Dr., Dayton, OH 45439, when 1 year old. Destroy when 6 years old.

c. Microfilm (Including Cross Reference Index) of Original OCR Documents Effecting Changes to the MMPA. (Index microfilm titles: JOCR DOC DON IND, JOCR FOC SSN IND, J-PAY.)

(1) Original OCR document microform

After verification of microform, destroy OCR documents and transfer the microfilm to FRC, 3150 Berwynn Dr., Dayton, OH 45439, when 3 months old. Destroy when 6 years old.

(2) Original index microform

Transfer to FRC. 3150 Berwynn Dr., Dayton, OH 45439, when 1 year old. Destroy when 6 years old.

d. Microform List. Files include cross reference index and incorrect OCR input documents manually corrected at NAVFINCEN on a cathode ray tube (CRT) showing incorrect and correct entries. (Microfiche titles: AUDIT TRL LIST, AUD TRL INDX.)

(1) Original monthly microform list

Transfer to FRC, 3150  
Berwynn Dr., Dayton, OH  
45439, when 1 year old.  
Destroy when 6 years old.

(2) Original semiannual microform index

Transfer to FRC, 3150  
Berwynn Dr., Dayton, OH  
45439, when 1 year old.  
Destroy when 6 years old.

(3) Quarterly microform index

Destroy when 3 months  
old.

e. Automated Format. Files include tabulating cards, magnetic tapes, and related data effecting changes to the MMPA submitted to NAVFINCEN by disbursing officer in lieu of OCR documents.

Destroy 30 days after  
data is entered in  
system.

f. Microform of Field Automated Data as Described in Paragraph 7430.3e. (Microfiche title: FAD.)

Transfer original micro-  
form to FRC, 3150 Berwynn  
Dr., Dayton, OH 45439,  
when 1 year old. Destroy  
when 6 years old.

g. Non-OCR Documents Effecting Changes to the MMPA Sent to NAVFINCEN by Disbursing Officers or Originated Within NAVFINCEN

(1) Original documents

Microfilm and destroy  
upon verification of  
microfilm.

(2) Microform

Apply par. 7430.3f.

h. Personal Financial Records Containing Disbursing Officers' Copies of Leave and Earning Statements, Miscellaneous Memoranda Records, and Other Documents. Files forwarded to NAVFINCEN or MARCORFINCEN by disbursing officers in accordance with PAYPERSMAN, NAVSO P-3050, Part 9.

(1) Navy activities

Forward to NAVFINCEN.  
NAVFINCEN will destroy 90  
days after separation  
account is in balance.

(2) Marine Corp activities

Forward to MARCORFINCEN.  
MARCORFINCEN will destroy  
90 days after separation  
account is in balance.

i. Microform of Documents and Correspondence. Files include cross reference index providing data not received on OCR documents (see par. 7430.3a) or by automated input (see par. 7430.3h) which support changes to the MMPA or which must be maintained for other legal purposes, such as disclosure accounting under the Privacy Act of 1974. (Index microfiche titles: JLPS CURRENT, JLPS HISTORY.)

(1) Original JLPS CURRENT microform

Destroy when JLPS history  
is received.

(2) JLPS HISTORY microform

Transfer to FRC when 1  
year old. Destroy  
when 6 years and 3 months  
old.

j. Original Microform of Allotment Account List. (Microfiche title: ACCT LIST.)

Retain on board. Destroy  
when 6 years old.

k. Microform of Allotment Starts and Stops Produced Weekly (Microfiche title: MASTERLIST) and Consolidated Monthly (Microfiche title: M MASTERLIST)

(1) Original monthly microform

Transfer to FRC, 3150  
Berwynn Dr., Dayton, OH  
45439, when 1 year old.  
Destroy when 6 years old.

(2) Original weekly microform

Destroy when 6 months  
old.

1. Microform of History of Discontinued Allotments. Files produced monthly, quarterly, and consolidated annually by NAVFINCEN and MARCORFINCEN. (Microfiche title: HISTORY.)

(1) Annual original microform

Transfer to FRC, 3150 Berwynn Dr., Dayton, OH 45439, when 1 year old. Destroy 56 years after transfer.

(2) Quarterly original microform

Destroy when annual original microform is produced.

(3) Monthly original microform

Destroy when quarterly microfilm is provided.

m. Microform of Machine and Typewritten Listings

(1) Machine or typewritten listing of foreign civilian checks issued, spoiled savings bonds, blanket allotment checks issued, and checks cancelled and included as supporting documents for financial returns.

Transfer to FRC when 1 year old. Destroy when 6 years old.

(2) Machine listing of various type blanket allotment payments produced for each blanket allotment payee and forwarded with check to blanket payee.

Transfer to FRC when 1 year old. Destroy when 6 years old.

n. Machine Listings of Various Individual and Blanket Allotment Payments. Files including copies of listing described in paragraph 7430.3m used for internal reference and control purposes.

Destroy when 1 year old or purpose is served, whichever is earlier.

o. Microform (Including Cross Reference Index) of Monthly Leave and Earnings Statements Showing Current Status of Member's MMPA. (Microform title: DATA LES and INDEX LES.)

Transfer to FRC, 3150 Berwynn Dr., Dayton, OH 45439, when 3 months old. Destroy when 6 years old.

p. Microform of Commanding Officer's Leave Listings Showing Authorized Leave Taken by Each Member in Commanding Officer's Unit.  
(Microform title: CO LEAVE LIST.)

Destroy when 1 year old.

q. Microform Pay Tables Files. Microform of current authorized military pay and allowance schedule for active duty Navy members held at the NAVFINCEN and Marine Corps active duty members held at the MARCORFINCEN. (Original microform master.)

(1) Navy activities

Transfer to FRC, 3150 Berwynn Dr., Dayton, OH 45439, when 3 months old. FRC will destroy 6 years and 3 months after period covered by the account.

(2) Marine Corps activities

Transfer to the FRC, 2306 E. Bannister Rd., Kansas City, MO 64131, when 3 months old. FRC will destroy 6 years and 3 months after period covered by the account.

3. MANUALLY MAINTAINED PAY ACCOUNTS OF ACTIVE DUTY NAVY MEMBERS. Accounts containing military pay entitlements, allotments of pay, initiation of checkages and credits, and subsequent claims and correspondence. These records were accumulated through the management of the former manual (Navy Military Pay System) replaced by the Navy JUMPS in 1976. No further accumulation occurred subsequent to mid 1977. (See also par. 7430.3 for records accumulated for the JUMPS pay system.)

a. Case Jackets Containing Regularly and Intermittently Closed Military Pay Records (DD 113) Transferred to NAVFINCEN in Accordance with NAVSO P-3007, P-3069, and P-3565 and Related Claims and Correspondence

(1) Case jackets pertaining to separated, discharged, or deceased members

(a) Records created prior to 1974

Transfer to FRC, 3150 Berwynn Dr., Dayton, OH 45439. Destroy 10 years after receipt.

(b) Records created during and after 1974

Transfer to FRC, 3150 Berwynn Dr., Dayton, OH 45439, 1 year after close of calendar year in which member was separated, discharged, or deceased. Destroy 10 years after discharge, or death, whichever is applicable.

(2) Case jackets pertaining to members on active duty when converted to JUMPS

Transfer to FRC, 3150 Berwynn Dr., Dayton, OH 45439, 18 months after conversion of all Navy members to JUMPS. Destroy 10 years after members conversion to JUMPS.

b. Records of Receipt and Internal Distribution of Military Pay Records

Destroy when 2 years old.

c. Microfilm of Regularly and Intermittently Closed Military Pay Records. Files include cross reference index for pay records closed in 1976. (Index microfiche title: SERPAY INDEX.)

Transfer original microfilm to FRC, 3150 Berwynn Dr., Dayton, OH 45439, when 1 year old. Destroy when 56 years old.

d. Microform Copies of Mustering Out Payment Vouchers. Mustering out pay is specifically authorized by Congress immediately following certain major conflicts such as World War II and the Korean Conflict.

Retain on board. Destroy when 6 years old.

e. Records of Deposits and Withdrawals to Military Savings Deposit Program Accounts. All military savings deposit accounts, except those Missing-in-Action (MIA), were closed out in 1974 by law.

Cut-off and transfer to FRC, 3150 Berwynn Dr., Dayton, OH 45439, 3 years after last Vietnam era MIA account is reconciled. Destroy 6 years after cut-off.

f. Tabulating Cards, Machine Listings of Accounts, and Correspondence Related to Periodic Reconciliation of Allotment Payments and Pay Record Checkages

Retain until all operations for the succeeding reconciliation period are completed. Destroy records from previous reconciliation period. Destroy records of final reconciliation when 1 year old.

g. Case Jackets of Supporting Documents and Correspondence Related to Allotments Which Became Inactive Prior to 1971 held at FRC, Mechanicsburg, PA

Destroy immediately.

h. Microform Summary List of All Retroactive Payments made to Active Duty Members Under Executive Order 11778 held at FRC, Dayton, OH (Produced 1975)

Retain on board. Destroy when 10 years and 3 months old.

i. Microform of Executive Order 11778 Retroactive Pay Entitlement Notification Post Cards. Cards mailed to former active duty members but returned as undeliverable (produced 1975).

Transfer to FRC, 3150 Berwynn Dr., Dayton, OH 45439, when 3 months old. Destroy 10 years after transfer.

j. Microform Summary List of All Retroactive Variable Reenlistment Bonus (VRB) Payments. Payments made in accordance with

Transfer to FRC, 3150 Berwynn Dr., Dayton, OH  
Destroy 10 years after transfer.

4. PAY RELATED RECORDS FOR ACTIVE AND INACTIVE NAVAL RESERVE MEMBERS. Records containing military pay entitlements, initiation of checkages and credits, and subsequent claims and correspondence.

a. Hard Copy Pay Records, When Produced, and Related Supporting Documentation. Items filed in individual account case jackets of members receiving Naval Reserve Drill Pay (NRDP), Naval Reserve Officers Training Corps (NROTC), Armed Forces Health Profession Scholarships Program (AFHPSP), or Active Duty for Training (ACDUTRA) payments.

Transfer to FRC, 3150 Berwynn Dr., Dayton, OH 45439, 1 year after member's separation, graduation, disenrollment, or death. Destroy 6 years and 3 months after member's separation, graduation, disenrollment, or death, whichever is applicable.

b. Reserve Unit Personnel and Performance Reports (RUPPERT) Certifying Reserve Member's Attendance at Drills. (Last produced February 1978.)

Retain on board. Destroy when 6 years and 3 months old.

c. Microform (Including Cross Reference Index) of Input Documents Certifying Reserve Member's Attendance at Drills Under the Reserve Field Reporting System (RESFIRST). (First produced March 1978.) (Index microform title: RESFIRST INDEX.)

(1) Document microform

Retain on board. Destroy when 6 years old.

(2) Cross reference index microform

Transfer to FRC, 3150 Berwynn Dr., Dayton, OH 45439, when 1 year old. Destroy when 6 years old.

d. Microform of NRDP Account Pay Items for Active and Discontinued Accounts. (Microform titles: NRDP MASTER, NRDP LOSSES.)

Transfer original microfilm to FRC, 3150 Berwynn Dr., Dayton, OH 45439, when 1 year old. Destroy original microfilm when 56 years old.

e. Original Documents Submitted by Member to Claim Uniform Allowances Under 37 USC 415 or 416 and Related Correspondence. These records are filed alphabetically within year of payment.

Retain on board. Destroy 6 years and 3 months after payment.

f. Tabulating Cards (Including Microfilm Copies) of Uniform Allowances Certified by Naval Reserve Personnel Center and Paid by NAVFINCEN Under 37 USC 415 or 416. These are prepared from uniform allowance claims submitted by naval reservists (see par. 7430.5e) and held at NAVFINCEN for reference and control purposes.

(1) Tabulation cards

Retain on board. File in 4 year increments, then microfilm. Destroy when oldest card is 8 years old.

(2) Original microform

Cut-off and transfer to FRC, 3150 Berwynn Dr., Dayton, OH 45439, when 1 year old. Destroy 21 years after cut-off.

6. PAY RELATED RECORDS FOR ACTIVE AND CLOSED RETIRED/RETAINER ACCOUNTS. Files containing retired/retainer pay entitlements, allotments of pay, initiation of checkages and credits, and subsequent claims and correspondence.

a. Supporting Documentation Filed in Individual Case Jackets of Navy or National Oceanographic and Atmospheric Administration (NOAA) Members Receiving Retired or Retainer Pay or Veterans Administration (VA) Compensation or Case Jackets of Accounts Considered Closed (Deceased or Inactive)

(1) No annuity elected

Transfer to FRC, 3150 Berwynn Dr., Dayton, OH 45439, 1 year after final settlement. Destroy 6 year and 3 months after final settlement.

(2) Annuity elected

Apply par. 7430.7.

b. Original Microform of Active Retired/Retainer Account Pay and Related Items. (Microform title: RET PAY MASTER.)

Transfer to FRC, 3150 Berwynn Dr., Dayton, OH 45439, when 1 year old. Destroy when 56 years old.

c. Original Microform List of Special Adjustments made to VA Compensation Accounts as a Result of Congressional Actions. (Microform title: VA MASTERBLOCK.)

Transfer to FRC, 3150 Berwynn Dr., Dayton, OH 45439, when 1 year old. Destroy when 6 years and 3 months old.

d. Original Microform of Retired/Retainer Accounts Temporarily Suspended. (Microform title: SUSPENSE ROLL.)

Transfer to FRC, 3150 Berwynn Dr., Dayton, OH 45439, when 1 year old. Destroy when 6 years and 3 months old.

e. Tabulating Card Index of Inactive Retired/Retainer Accounts

Retain on board. Destroy 6 years and 3 months after final settlement of account.

f. Original Microform of Record of Employment (DD 1357) Required to be Filed with NAVFINCEN by DOD Directive 5300.7

Retain on board. Destroy when 20 years old.

7. PAY RELATED RECORDS FOR ACTIVE AND CLOSED RETIRED/RETAINER ANNUITY ACCOUNTS. Accounts containing annuity pay entitlements,

initiation of checkages and credits, and subsequent claims and correspondence.

a. Supporting Documentation Filed in Individual Case Jackets of Annuitants Receiving Survivor Benefit Plan (SBP), Minimum Income Widow (MIW), or Retired Serviceman's Family Protection Plan (RSFPP) Annuities or Case Jackets of Accounts Considered Closed (Deceased or Inactive)

Transfer to FRC, 3150 Berwynn Dr., Dayton, OH 45439, 1 year after final settlement. Destroy 6 years and 3 months after final settlement.

b. Microform of Changes to Each Direct Remittance SBP Account. Changes caused by periodic percentage cost of living increases in annuities. (Microfiche title: SBP DIR REMIT.) (Original Microform.)

Transfer to FRC, 3150 Berwynn Dr., Dayton, OH 45439, when 1 year old. Destroy original microfilm when 6 years old.

c. Microform List of SBP Limited Period Eligibility Notifications. Lists mailed to previously unenrolled retirees (produced September 1972) (Microform title: SBP NOTICE) held at FRC, Dayton, OH. (Original microform.)

Retain on board. Destroy when 56 years old.

8. CHECKS AND ELECTRONIC FUNDS (EFT'S) ISSUED TO INDIVIDUAL AND BLANKET ALLOTTEES, ACTIVE DUTY SERVICE MEMBERS, RESERVISTS, RETIRED/RETAINER MEMBERS, AND ANNUITANTS

a. Microfilm List (Includes Cross Reference Index) of Mechanically Issued Checks and EFT's. (Microfiche titles: A CHECKS, AR CHECKS, A CHIL XREF, X CHECK, X CHK XREF, T CHECK, T CHK XREF, R CHECK, RCHK XREF, ANNUITY CHECK, ANNUITY XREF, HS CHK, HS CHK XREF, EFT HIST. (Original microfilm.)

Transfer to FRC, 3150 Berwynn Dr., Dayton, OH 45439, when 1 year old. Destroy when 6 years and 3 months old.

b. Microfilm of Manually Issued Checks. (Original microfilm.)

Retain on board. Destroy when 6 years old.

c. Microfilm List of Checks and Bonds Returned to NFRC for Various Reasons (RCB fiche)

Apply par. 7430.8a.

9. MONTHLY REPORTS OF CONTINUED RETIRED/RETAINER PAY AND ANNUITANT ELIGIBILITY. These are cards submitted monthly to NAVFINCEN by certain retired members and annuitants to establish their continued eligibility to receive retired/retainer pay or annuity. Destroy when 6 months old.
10. RECORDS OF WITHHOLDING AND REPORTING OF FEDERAL, STATE, OR LOCAL INCOME TAX FOR RECIPIENTS OF ACTIVE DUTY, RESERVE, RETIRED, RETAINER, OR ANNUITY PAYMENTS. Records consisting of quarterly and annual records (returns) to Internal Revenue Service and state or local taxing authorities of income taxes withheld, related correspondence necessary to transmit or reconcile reports, microform list of wage and tax data (IRS W-2) (Microform titles: NRDP W2-S, RET PAY W2-S), and wage and tax statements returned as undeliverable to employees. Retain on board. Destroy when 4 years old. (GRS 2.18b)
11. RECORDS OF WITHHOLDING AND REPORTING TO SOCIAL SECURITY ADMINISTRATION (SSA) FEDERAL INSURANCE CONTRIBUTION ACT (FICA) TAXES FOR RECIPIENTS OF ACTIVE DUTY OR RESERVE MILITARY PAY
- a. Copies of Documents Accompanying Periodic Automated Reporting to SSA, Copies of Adjustment Actions, and Related Listings and Correspondence Retain on board. Destroy when 4 years old. (GRS 2.18c)
- b. Microform Listing of Periodic Automated Reports sent to SSA. (Microfiche title: FICA HISTORY.)
- (1) Applicable to FICA taxes withheld on or prior to 31 December 1976 Retain on board. Destroy when 80 years old.
- (2) Applicable to FICA taxes withheld on or after 1 January 1977 Retain on board. Destroy when 35 years old.
12. RECORDS OF COLLECTION AND TRANSMITTAL OF PREMIUMS FOR NATIONAL SERVICE LIFE INSURANCE (NSLI)
- a. Machine Listings of NSLI Allotment Starts and Stops Destroy when 6 months old.

b. Machine Listing of All Monthly Allotments for NSLI

Destroy when 6 months old.

c. Microform of Machine Listings Described in Paragraphs 7430.12a and b

Retain on board. Destroy when 56 years old.

13. RECORDS OF COLLECTION AND TRANSMITTAL OF PREMIUMS FOR SERVICE-MAN'S GROUP LIFE INSURANCE (SGLI)

a. Copy of Payment Voucher Accompanying Check to VA and Related Correspondence. This is a consolidated payment which does not list each member's contribution.

Destroy 2 years after check is sent to VA.

b. SGLI Claims and Correspondence Concerning Naval Reservists in a Drill Pay or Non-Drill Pay Status

Retain on board. Destroy when 6 years and 3 months old.

c. Microform of Master SGLI Account List and Microfilm of Losses to Master SGLI Account List for Naval Reservists in a Non-drill Pay Status. (Microfilm titles: NR SGLI MASTER, NR SGLI LOSSES.) (Original microfilm.)

Transfer to FRC, 3150 Berwynn Dr., Dayton, OH 45439, when 1 year old. Destroy when 56 years old.

14. RECORDS OF COLLECTION OR ATTEMPTED COLLECTION OF INDEBTNESS DUE TO OVERPAYMENT OF MILITARY PAY, ALLOWANCES, ALLOTMENTS, RESERVE PAY, OR RETIRED/RETAINER PAY MADE BY NAVY DISBURSING OFFICERS

a. Inactive Member Case Jackets of Documents Initiating Indebtedness Collection Action, Correspondence, and Payment Records. Files on which further collection action has been terminated, but which are not paid in full.

Transfer to FRC, 3150 Berwynn Dr., Dayton, OH 45439, 1 year after collection action is terminated. Destroy 6 years and 3 months after collection action is terminated.

b. Inactive Member Case Jackets of Documents Initiating Indebtedness Collection Action and Member Case Jackets of Documents

Transfer to FRC, 3150 Berwynn Dr., Dayton, OH

Initiating Indebtedness Collection Action, Correspondence, and Payment Records for which a Request for Waiver of Indebtness has been Filed Under Provisions of 10 USC 6161 and 10 USC 2774

45439, 1 year after final action (waiver determination for refund).  
Destroy 6 years and 3 months after final action.

c. Microfilm List (Including Cross Reference) of Active Indebtedness Accounts Showing Actions Taken During Previous Month.  
(Microfiche title: A/R MASTER, A/R NAME SSN, A/R SSN NAME.)

Destroy when 6 months old.

15. RECORDS OF PAYMENT OF FEDERAL HOUSING ADMINISTRATION (FHA) MORTGAGE INSURANCE PREMIUMS FOR ACTIVE DUTY NAVY MEMBERS UNDER PL 83-560

a. Member's Case Jackets Containing Copies of Certifications of Eligibility, Certificates of Termination, and Certifications of Continued Ownership, and Related Papers and Correspondence

Retain on board. Destroy 3 years after termination of entitlement to payments.

b. Account Tabulating Cards Used to Prepare Various Machine Listings of FHA Mortgage Insurance Accounts. (See also par. 7430.15a.)

Retain on board. Transfer to member's case jacket when entitlement to payment terminates.

c. ADP Machine Listings of Certifications of Continued Ownership used for Control Purposes

Destroy when 2 years old.

d. ADP Machine Listing of FHA Payment Starts and Stops by Month

Destroy when 3 years old.

e. Copies of FHA Payment and Refund Vouchers

Destroy when 3 years old.

16. NAVY MILITARY PAY FINANCIAL REPORTS. Machine listing reports showing prior and projected military pay expenditures by type and associated correspondence which are provided to higher authority for budget and appropriation management (accrual accounting) purposes.

Retain on board. Destroy copies 4 years after transmittal of originals to higher authority.

17. ANALYSIS AND REPORTING OF DISBURSING AND ADMINISTRATIVE OFFICE ERRORS IN SUBMITTING INPUT TO THE AUTOMATED JUMPS PAY SYSTEM (FIELD ERROR ANALYSIS REPORTING SYSTEM). Files consisting of machine listing of statistics by disbursing station symbol number and unit identification code reflecting data submission errors with related correspondence.

Destroy when 1 year old.

18. MASTER FILE OF UNIT IDENTIFICATION CODES (UIC) AND DISBURSING STATION SYMBOL NUMBERS (DSSN) WITH MAILING ADDRESSES

a. Monthly Microfilm of Activity Master File. (Microform title: AMF.)

Destroy when 1 month old.

b. Post Cards and Correspondence Effecting Changes to the Activity Master File. Files which are submitted to NAVFINCEN by disbursing officers in accordance with PAYPERSMAN (NAVSO P-3050, Part 9).

Destroy when 1 year old.

SSIC 7500-7599

AUDITING RECORDS

SSIC 7500

GENERAL AUDITING RECORDS

RECORDS ACCUMULATED DURING THE PLANNING AND EXECUTION OF THE NAVY AUDIT PROGRAM INCLUDING AUDITS PERFORMED BY THE NAVAL AUDIT SERVICE (NAVAUDSVC), INTERNAL REVIEW STAFFS, MANPOWER AUDIT BOARDS OR AREA AUDITORS, AND RECORDS ACCUMULATED BY NAVY ACTIVITIES AS A DIRECT RESULT OF AUDIT AGENCIES EXTERNAL TO THE NAVY WILL BE HANDLED IN ACCORDANCE WITH PROVISIONS OF THIS (7500-7599) SERIES.

1. GENERAL CORRESPONDENCE FILES. Records relating to the operation and administration of audit or internal review functions. (Exclude primary program records covered in par. 7500.1.)

Destroy when 2 years old.

3. INTERNAL AUDIT CONTROL RECORDS. Records maintained as a control of activities or functions subject to Navy audit or review.

Retain on board. Destroy when superseded or cancelled.

4. INTERNAL MANAGEMENT REPORTS. Reports and files maintained for review and analysis of audit operations and for performance of audit planning.

Destroy when 2 years old or no longer needed for audit analysis or planning, whichever is earlier.

5. AUDITORS' TIME AND ASSIGNMENT RECORDS. NAVAUDSVC individuals' bi-weekly time records, audit assignment letters, and other related local forms.

Destroy when 2 year old.

6. AUDIT PRECEDENT FILES. Cards, indexes, or other records summarizing and/or indexing important decisions relating to contract audit or internal audit matters, such as "Unallowable Costs," "Contract Audit Decisions" briefs, and decisions of review boards, the Comptroller General, and others.

a. Navy Activities

Submit SF-115 following the guidelines of Part II, paragraph 4.

b. Marine Corps Activities

Submit SF-115 following the guidelines of Part II, paragraph 4.

SSIC 7501

REVIEWS AND SURVEYS CONDUCTED BY THE GAO RECORDS

1. COPIES OF REVIEWS AND SURVEYS OF THE GAO

a. Action Offices

Retain on board. Destroy when no longer needed, incorporated into report,

or terminated, whichever is earlier.

Retain on board. Destroy when no longer needed.

Incorporate into master file (7501.2C) when report is issued. If terminated, retain on board for 3 years, then destroy.

b. Information Offices

c. NAVCOMPT (NCB-53)

2. COPIES OF REPORTS. Reports issued as a result of survey or review, distributed to action office(s), collateral action office(s), and to other DON offices for information.

a. Action Offices

Destroy when 3 years old.

b. Information Offices

Retain on board. Destroy when no longer needed for reference.

c. NAVCOMPT (NCB-53) Comprehensive Case File on Each GAO Report

Transfer to WNRC when 3 years old. Destroy when 6 years old.

d. Draft Reports

Retain on board. Destroy upon receipt of final reports.

SSIC 7502

AUDITS CONDUCTED BY THE DOD ASSISTANT INSPECTOR GENERAL (AUDIT) RECORDS

1. COPIES OF REVIEWS, SURVEYS, ANNOUNCEMENTS AND REPORTS. Files distributed to action office(s), collateral action office(s), and to other DON offices for information.

Apply par. 7501.

SSIC 7510-7549

INTERNAL AUDITING RECORDS

SSIC 7510

GENERAL INTERNAL AUDITING MATTERS

1. INTERNAL AUDIT POLICY

a. General Correspondence Files. Records relating to the implementation and operation of internal audit programs, including the scheduling of internal audits and the review of reports. (Exclude primary program correspondence filed under 7000.lf.)

Destroy when 3 years old.

b. Summaries of internal audit reports

Retain on board. Destroy when no longer required for reference.

c. Guidance on Recruiting, Career Development, and Staff Management of Auditors

Retain on board. Destroy 1 year after guidance is superseded.

2. AUDITORS' WORKING PAPERS. Papers prepared and assembled during the course of internal audits or reviews at Navy and Marine Corps activities. (These papers or other documentation prepared or accumulated to assist the auditor in evaluating fiscal operations and to support auditor's findings and recommendations as presented in formal audit reports.)

a. If Subsequent Audit will be Made

Retain on board. Destroy after completion of subsequent audit.

b. If No Subsequent Audit will be Made

Retain board. Destroy when no longer needed.

3. MANAGEMENT INFORMATION SYSTEMS. Machine-readable systems of textual reports and keyword indices which track all planned, on-going, suspended, cancelled and closed audits; which track the status of significant, unsolved, open and closed findings in the course of internal audits of Navy and Marine Corps activities.

a. Textual Reports

Retain on board.  
Destroy data when no longer needed.

b. Keyword Index

Destroy in accordance with instructions for related textual reports. (GRS-20-I-21)

SSIC 7511

AUDIT SCHEDULES RECORDS

1. COPIES OF AUDIT SCHEDULES. Audit schedules produced during the audit scheduling process for audit of the Navy and Marine Corps.

Destroy when 3 years old or no longer needed, whichever is earlier.

2. MANAGEMENT INFORMATION SYSTEMS. Machine-readable systems used in preparing the Annual Audit Plan, which maintain a ten year history for auditable activities and which generate various reports required for future audit planning.

a. Input Data

Destroy after verification of input. (GRS-20-II-4)

b. History File

Retain on board. Purge and destroy data when 11 years old.

c. Output

Apply 7511.1

SSIC 7520INTERNAL AUDIT PROCEDURES AND AUDIT GUIDE PROGRAMS RECORDS

1. AUDIT PROGRAMS AND RELATED PROCEDURES. Copies of audit programs and other documents outlining audit procedures to be used in performing audits of Navy and Marine Corps activities.

Retain on board. Destroy when superseded.

2. AUTOMATED AUDIT SYSTEMS. Machine-readable systems designed to assist auditors to conduct studies and audits, consisting of analytical and statistical software capable of reading, storing and analyzing and printing a previously defined report, and which provide advanced auditing techniques such as variance analysis, cross tabulation, nonlinear transformation, nonparametric statistical tests and regression analysis.

a. Interactive Front-End Program Software

Destroy when no longer needed.

b. Data Elements Samples Inputed from Various Systems to be Audited

Destroy after final audit report has been approved and dispatched.  
(GRS-20-II-3)

c. Output Reports

Apply 7540.1

SSIC 7540 - 7549INTERNAL AUDIT REPORTS RECORDS

1. SPECIFIC AUDIT REPORTS. These records include periodic, continuous, disbursing, multi-location project management reviews, special appropriation and fund reviews, commercial activities review, morale, welfare and recreation reports, and management consulting reports, and records concerning assistance in audit efforts for other audit agencies.

a. Audit Report Files of Activities Performing Internal Audits or Reviews. Copies of reports and revisions (drafts) including copies of final audit reports as submitted to the commanding officer, the immediate superior in command, or other authority for review; related correspondence; bureau, command, or office concurrences, comments, or objections; and reports concerning bureau, command, or activity implementation.

Retain on board. Destroy when 6 years old.

b. Final Audit Report Files Maintained by the Auditor General of the Navy, with related papers, including follow-up correspondence.

Permanent. Transfer to WNRC when 3 years old. Offer to NARA in 5-year blocks when 20 years old.

c. Audited Files Maintained by the Audited Activity

Retain on board. Destroy when 4 years old or superseded, whichever is earlier.

d. Informational Copies of Reports of Audits Performed by Other Activities or Offices and Received for Reference or Informational Purposes Only

Retain on board. Destroy when superseded or no longer needed for reference, whichever is earlier.

2. OTHER AUDIT REPORTS. Files concerning other agency audit reports such as Survey and Investigations, Staff (S&IS House Appropriations Committee (HAC)), and other reports not covered in par. 7540.1.

a. Action Office and Information Copies

Retain on board. Destroy when no longer needed.

b. NAVCOMPT (NCB-53) Comprehensive File

Retain on board. Incorporate into master file when report is issued. Destroy when no longer needed. (OSD(C) retains the master file.)

SSIC 7560-7599

CONTRACT AUDITING RECORDS

SSIC 7560

GENERAL CONTRACT AUDITING RECORDS

1. GENERAL CORRESPONDENCE FILES. Files, studies, and other records relating to the execution of contract audit programs. (Exclude primary program correspondence filed under 7000.1.) Destroy when 3 years old.
2. REPORTS AND WORKING PAPERS RELATED TO SPECIAL STUDIES performed to evaluate the effectiveness of contract audit support of procurement. (Use 7000.1 for special studies accumulated by NAVCOMPT - Contract Audit Division). Retain on board. Destroy when no longer needed for reference.
3. EVALUATIONS of GAO reports and proposed responses which involve contract audit or cost accounting practices. Retain on board. Destroy report copies, evaluations, and proposed responses after all action and coordination have been completed and the documents are no longer required for reference.
4. SPECIAL CORRESPONDENCE. Correspondence with OSD, industry groups, university groups, and public accounting firms on matters affecting the pricing or costing of contracts or the auditing of costs incurred or proposed thereunder. Retain on board. Destroy when no longer needed for reference.
5. CONTRACT CASE FILES MAINTAINED BY CONTRACT AUDITORS. Copies of contracts, subcontracts, and amendments and changes thereto, letters of intent, and correspondence relating directly to the contract document or to changes and amendments thereto, involving cost-type, cost-plus-fixed-fee, fixed-price incentive, and fixed-price redeterminable contracts. Retain on board. Destroy 3 years after submission of contract audit closing statement.

6. PUBLIC VOUCHER FILES. Contract auditors' copies of vouchers filed by contractors and numerically thereunder by contract number.

Destroy when 3 years old.

7. VOUCHER REGISTERS. Summary records of voucher transactions used for contract audit purposes and maintained by contract auditors.

Destroy when 3 years old.

SSIC 7561

CONTRACTORS' CONTROLS AND PROCEDURES RECORDS

1. COMPANY CORRESPONDENCE FILES MAINTAINED BY CONTRACT AUDITORS. Alphabetical files of copies of correspondence with individual companies.

Retain on board. Destroy when 6 years old or information is no longer required for current audit purposes, whichever is later.

2. SURVEY OF CONTRACTORS INTERNAL CONTROLS AND ACCOUNTING PROCEDURES

Retain on board. Destroy 2 years after submission of contract audit closing statement under the contract or when no longer required for audit purposes, whichever is later.

SSIC 7562-7577

ACCOUNTING RULINGS, PRECEDENTS, AND DECISIONS RECORDS (RESERVED)

SSIC 7580

CONTRACT AUDIT REPORTS RECORDS

1. **CONTRACT AUDIT REPORTS.** Reports not specifically covered elsewhere in pars. 7560-7599. Audit reports and all documents comprising a part thereof and related correspondence and working papers. Records include such reports as contract audit closing statements, advisory accounting reports, and reports or special audits and cross servicing audit assignments.

a. Preparing Activity Copies. Copies of reports maintained by activities and offices performing the contract audit including working papers used in developing reports and other related papers and correspondence.

Retain on board. Destroy 2 years after submission of contract audit closing statement or advisory accounting report.

b. Official Report Maintained by the Office of Naval Acquisition Support (ONAS)

Retain on board. Destroy when 5 years old.

c. All Other Copies. Files including reference copies of reports of other activities or agencies that are received or maintained for information or reference purposes only.

Retain on board. Destroy when superseded or no longer needed for reference, whichever is earlier.

## 2. **CONTRACT AUDIT WORKING PAPERS**

a. Working Papers Prepared in Conjunction with Audit Reports

Retain on board. Dispose of at the same time and in the same manner as related contracts.

b. Working Papers and Reference Material Pertaining to a Specific Contractor

Retain on board. Destroy when superseded or obsolete (e.g., company becomes defunct, contractor's controls and systems are revised or superseded, or contractor

no longer performs con-  
tracts for the federal  
government).

SSIC 7581-7584

PRE-AWARD SURVEY RECORDS (RESERVED)

SSIC 7585

GENERAL ACCOUNTING OFFICE REPORTS RECORDS

1. GAO REPORTS. (See also par. 7501.)

Retain on board. Destroy  
10 years after the close  
of the fiscal year  
involved.

SSIC 7590

CONTRACT AUDIT COST PRINCIPLES RECORDS

1. GENERAL CORRESPONDENCE. Records related to amortization and depreciation, research and development expenses, retirement and profit-sharing plans, premium pay, state and local taxes, and rental expenses. (Exclude primary program correspondence filed under 7000.1.)

Destroy when 3 years old.

SSIC 7600-7699

INDUSTRIAL FUND FINANCING RECORDS

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SSIC 7600GENERAL INDUSTRIAL FUND FINANCING RECORDS

THESE RECORDS ARE ACCUMULATED BY INDUSTRIAL OR COMMERCIAL-TYPE ACTIVITIES, INCLUDING THE GUARANTEED LOAN FUND, SPECIFICALLY DESIGNATED BY SECNAV AS AN INDUSTRIAL FUNDED ACTIVITY SUBJECT TO SITE AUDIT BY THE GAO. THE RECORDS ARE ACCUMULATED BY THESE ACTIVITIES IN CONNECTION WITH THEIR UTILIZATION OF FUNDS IN PAYMENT FOR COSTS OR SERVICES, REPAIR, MANUFACTURE, ETC., ORIGINAL DISBURSEMENT RECORDS ARE RETAINED AT THE SITE OF OPERATIONS WHERE THEY ARE SITE AUDITED BY GAO. THE ORIGINAL RETURNS ARE HELD ON BOARD LONG ENOUGH TO SATISFY NAVY AND MARINE CORPS ADMINISTRATIVE NEEDS AND THE AUDIT REQUIREMENTS OF GAO. SPECIAL INSTRUCTIONS FOR THESE ORIGINAL DISBURSING RECORDS OF INDUSTRIAL FUNDED ACTIVITIES ARE CONTAINED IN PAR. 7251. IN ADDITION, CHARTERS, COMMERCIAL BUDGETS, AND OTHER FINANCIAL RECORDS PECULIAR TO INDUSTRIAL FUNDED ACTIVITIES ARE LISTED IN THIS (7600-7699) SERIES. APPLY PERTINENT SUBJECT MATTER PROVISIONS THROUGHOUT THIS MANUAL TO OTHER RECORDS OF INDUSTRIAL ACTIVITIES.

1. GENERAL CORRESPONDENCE FILES. Records relating to the internal administration, and operation of industrial or commercial fund financing operations. (Exclude primary program correspondence filed under 7000.1.)

Destroy 3 years following close of the fiscal year involved.

SSIC 7610CHARTERS RECORDS

1. CHARTERS OF NAVAL INDUSTRIAL FUND OR COMMERCIAL-TYPE ACTIVITIES

a. Master Charters Maintained at Departmental or Command Levels and Related Papers

Permanent. Transfer to FRC when activity is disestablished or industrial financing is withdrawn. Offer to NARA

when 20 years old or upon disestablishment, whichever is later.

b. Industrial Activities Official File Copies

Retain on board. Destroy when activity is disestablished.

c. Other Copies

Retain on board. Destroy when superseded, cancelled, or when purpose is served, whichever is earlier.

SSIC 7620

CASH ALLOCATIONS RECORDS

1. CASH ALLOCATION RECORDS. Letters of allocation and related files.

Destroy 3 years following close of the fiscal year involved.

SSIC 7630

FINANCIAL CONDITION RECORDS

1. PERIODIC FINANCIAL STATEMENT OF NAVY INDUSTRIAL FUND OR COMMERCIAL-TYPE ACTIVITIES

a. Periodic Statements Received by NAVCOMPT

(1) Annual statements

Permanent. Transfer to WNRC 3 years after close of fiscal year involved. Offer to NARA in 10 year blocks when 20-30 years old.

(2) All others

Destroy when 6 years and 3 months old.

b. Statement Received and/or Prepared By Departments, Bureaus, and Offices or Other Cognizant Activities for Submission to NAVCOMPT

Retain on board. Destroy when 4 years old.

c. Copies Maintained by Other Submitting Activities

Destroy when 2 years old.

2. COMMERCIAL CASH BUDGETS, OPERATING AND ESTIMATED, TOGETHER WITH BACK-UP REPORTS AND DATA

Destroy 1 year after close of fiscal year covered.

SSIC 7640

INCOME AND EXPENSE RECORDS

1. GENERAL LEDGERS OF NAVAL INDUSTRIAL FUND ACTIVITIES. Summary records of activity's financial transactions (manual or mechanized).

Retain on board. Destroy 10 years after close of fiscal year involved, as provided in par. 7331.2.

2. SUBSIDIARY ACCOUNTING LEDGERS. Accounting ledger records subsidiary to and used as control and posting media to the general ledger. These consist of such documents as cash receipt and disbursement ledgers, issue and turn-in ledgers, voucher registers, journal vouchers, materials on order ledgers, etc.

Retain on board. Destroy 4 years after close of fiscal year involved.

3. ORIGINAL NAVAL INDUSTRIAL FUND DISBURSING RETURNS

Retain on board. Destroy 6 years and 3 months after the period of the return. (GRS 6.1a)

4. OTHER INCOME AND EXPENDITURE RECORDS

Apply provision for similar non-industrial fund financial management records throughout this chapter.

SSIC 7650ACCOUNTING HANDBOOK RECORDS

HANDBOOKS AND MANUALS RELATING TO INDUSTRIAL FUND ACCOUNTING POLICIES AND PROCEDURES. RECORDS CONSIST OF NAVCOMPT MANUAL, VOLUME 5; NAVSO P-1242, NIF HANDBOOK FOR NAVAL SHIPYARD; NAVSO P-1280, NIF HANDBOOK FOR MILITARY SEALIFT COMMAND; NAVSO P-1718, NIF HANDBOOK FOR PUBLIC WORKS CENTERS; NAVSO P-2251, NIF HANDBOOK FOR NAVY PUBLICATIONS AND PRINTING SERVICE; NAVSO P-3045, NIF HANDBOOK FOR RESEARCH, DEVELOPMENT, TEST AND EVALUATION ACTIVITIES; NAVSO P-3048, NIF HANDBOOK FOR NAVAL AIR REWORK FACILITIES; NAVSO P-3096, NIF HANDBOOK FOR PRODUCTION, ENGINEERING, AND LOGISTICS TYPE ACTIVITIES; MCO P-7600.1A, MARINE CORPS INDUSTRIAL FUND HANDBOOK AND NAVSO P-1000, NAVCOMPT MANUAL, VOLUME 3, CHAPTER 8, NAVY AND MARINE CORPS INDUSTRIAL FUNDS. (NOTE: NAVCOMPT Manual, Vol. 5 has superseded all the others)

1. MASTER FILE. Master file consisting of one copy of each issuance with changes and revisions.

Permanent. Transfer to WRNC when 4 years old. Offer to NARA when 20-25 years old in 5 year blocks.

2. OTHER COPIES

Retain on board. Destroy when superseded, cancelled, or no longer needed for operating or reference purposes, whichever is earlier.

SSIC 7670WORKING CAPITAL FUND REGULATIONS RECORDS

1. CORRESPONDENCE RELATED TO CHANGES, REVISIONS, AND CLARIFICATION OF NAVCOMPT MANUAL, VOL. 5

Destroy when 3 years old.

SSIC 7700-7799

PROGRESS AND STATISTICAL REPORTING RECORDS

SSIC 7700

GENERAL PROGRESS AND STATISTICAL REPORTING PROGRAM

1. STATISTICAL DATA FILES. Data systems created by DON in response to report requirements by DOD and other Federal government agencies. Data collected at NAVCOMPT Headquarters for further dissemination on subjects such as, status of reserve components, active duty military personnel casualties, personnel distributions, financial and budget data, payroll outlays, RDT&E activities and the International Balance of Payments and Flow of Gold.

a. Guidance Documents Received from OSD Specifying Policies and Procedures to be Followed in the Preparation and Submission of Reports

Retain on board. Destroy 6 months after super-superseded, obsolete or no longer needed.

b. Input Data from Navy and Marine Corps Components

Destroy after third update cycle.  
(GRS 20-II-4)

c. Master and Historical Data Files

Submit SF 115

(1) RDT&E

Submit SF 115

(2) Military personnel data

Submit SF 115

(3) Status of reserves components data

Submit SF 115

(4) International Balance of Payments data

Submit SF 115

(5) Flow of Gold data

Submit SF 115

(6) Civilian personnel data

Retain on board. Destroy 6 months after superseded, obsolete or no longer needed.

(7) Payroll outlay data

Retain on board. Destroy 6 months after superseded, obsolete or no longer needed.

(8) Financial and budget data

Retain on board. Destroy 6 months after superseded, obsolete or no longer needed.

(9) All other data

Submit SF 115.

d. Output Reports to DOD and Other Federal Government Agencies

Apply appropriate paragraphs for applicable hard copy.

e. Documentation

Destroy in accordance with related data systems. (GRS 20-III-6)

SSIC 7710

POLICIES RECORDS

Apply pars. 7000 and 7700.

SSIC 7720

PROCEDURES RECORDS

Apply par. 7700.

SSIC 7800-7899CONTRACT AND SPECIAL FINANCING RECORDSSSIC 7800GENERAL CONTRACT AND SPECIAL FINANCING RECORDS

1. CONTRACTORS' PAYROLL FILES. Construction contracts submitted in accordance with Labor Department regulations with related certifications, anti-kickback affidavits, and other related papers.

Retain on board. Destroy 3 years after date of completion of contract or until contract performance is subject to enforcement action, whichever is later.

SSIC 7900-7999EEO RESOURCES MANAGEMENT RECORDSSSIC 7900GENERAL EEO RESOURCES MANAGEMENT RECORDS (RESERVED)