

REQUEST FOR RECORDS DISPOSITION AUTHORITY
(See Instructions on reverse)

LEAVE BLANK

JOB NO.

N1-185-90-7

DATE RECEIVED

4-9-90

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

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disposal request, including amendments, is approved except for items that may be marked "disposition not approved" or "withdrawn" in column 10.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.

1. FROM (Agency or establishment)

PANAMA CANAL COMMISSION

2. MAJOR SUBDIVISION

ADMINISTRATIVE SERVICES DIVISION

3. MINOR SUBDIVISION

RECORDS MANAGEMENT BRANCH

4. NAME OF PERSON WITH WHOM TO CONFER

Diana I. Williams

5. TELEPHONE EXT.

52-7642

DATE

ARCHIVIST OF THE UNITED STATES

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 1 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

01/12/90

C. SIGNATURE OF AGENCY REPRESENTATIVE

Diana I. Williams
Diana I. Williams

D. TITLE

Deputy Agency Records Officer

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SUPERSEDED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)

Agency Records Schedule No. 8--

Expenditure Accounting Records

AGENCY RECORDS SCHEDULE 8

Expenditure Accounting Records

ITEM	NO.	<u>DESCRIPTION OF RECORDS</u>	<u>AUTHORIZED DISPOSITION</u>
1.		<u>Organization cost and budget statements.</u> Comparison of monthly, quarterly, to date, and annual costs and revenues against budget estimates.	Destroy when 60 years old.
2.		<u>Trial Balances.</u>	Destroy when 60 years old.
3.		<u>Storehouse Accounting Source Documents.</u>	Destroy when 4 years old. ARRS 3, Item 85. NC1 185 77 3, Nov. 23, 1977.
4.		<u>Storehouse and Merchandise Intransit Computer Run (SM 2060).</u>	Destroy when 4 years old. ARRS 3, Item 86. NC1 185 77 3, Nov. 23, 1977.
5.		<u>General ledger journal vouchers</u> or journal entries and supporting data filed with them.	
a.		Originals. This information is our original source of financial reports and support for the existence of the transaction.	Destroy 10 years after the close of the fiscal year involved.
b.		Journal vouchers support, filed separately from journal vouchers.	Destroy 10 years after the close of the fiscal year involved.
c.		Journal Voucher Registers.	Destroy when 10 years old.
d.		Field Accounting Office posting and control media, such as journal vouchers and supporting papers and accounting document control registers.	Destroy when 4 years old, or, if ledger, 4 years after last entry.

AGENCY RECORDS SCHEDULE 8

Expenditure Accounting Records

ITEM NO.	<u>DESCRIPTION OF RECORDS</u>	<u>AUTHORIZED DISPOSITION</u>
e.	Other document control registers.	Destroy 4 years after fiscal year involved. (Exception: Plant Accounting input documents and copies of Journal vouchers pertaining to accounting entries for plant items. While the journal vouchers are copies, they are not authorized for disposal because of their convenience in both arrangement and location in the Plant Accounting unit). See ARS 9, Item 3.
6.	<u>Analysis of balance sheets and charge account.</u>	Destroy when 4 years old. ARRS 3, Item 97. NCI 185 77 3, Nov. 23, 1977.
7.	<u>General ledger source journals.</u>	
	a. General ledger Source Journals Nos. 10100-95999.	Destroy 3 years after FY involved.
	b. Microfilm.	Destroy when 60 years old. NN-171-103, Feb. 11, 1971.
8.	<u>General Accounting System Financial Computer Runs-Operating Account Detail, Area/Activity Report, Cost Center Summary, Subprogram Summary, Subprogram/Organization Summary, Object Report, Area (Summary and Base) Report, General Ledger, General Ledger Balances and Changes, Budget Variance Highlights, Org. Receiving Co./Govt. Service by Performing Object Number and Subprogram Receiving Co./Govt. Services by Performing Object Number. Retail Transactions.</u>	

AGENCY RECORDS SCHEDULE 8

Expenditure Accounting Records

ITEM NO.	<u>DESCRIPTION OF RECORDS</u>	<u>AUTHORIZED DISPOSITION</u>
a.	Original.	Destroy 3 years after end of FY involved. ARRS 3, Item 100.
b.	Microfilm.	Destroy when 60 years old.
9.	<u>Copies of reproduced budget and accounting material</u> containing statements of financial position, analyses of charges, general ledger (source journals) entries, payroll information, depreciation charges, etc., such as organization cost and budget statements, object analysis and summary sheets, detail payroll data sheets, additions and retirements to plant, and plant inventory listings.	Destroy when no longer of reference value, usually within 6 months of the end of the fiscal year or, in the case of plant inventory listings, when superseded by new list. ARRS 1, Item 34. NC1 185 77 1, Nov. 23, 1977.
10.	<u>Plant ledger and Unit record cards.</u>	Destroy when 3 years old.
11.	<u>Special Projects.</u> Originals of correspondence and working papers pertaining to special projects, such as reports summary, marine accidents, year-end closing, exploration of major changes in inventory account balances, etc. These special projects refer to isolated investigations pertaining mainly to phase-out units such as the Supply Division, Railroad Division, etc.	Destroy when 10 years old, or when no longer needed for reference, whichever is sooner.

AGENCY RECORDS SCHEDULE 8

Expenditure Accounting Records

ITEM NO.	<u>DESCRIPTION OF RECORDS</u>	<u>AUTHORIZED DISPOSITION</u>
12.	<u>SS Cristobal files</u> (Ship serving PCC). These files contain documents such as passenger way bills, manifests, New Orleans office correspondence, food inventories, meal reports, work schedules, reports from agents, vehicle travel orders, control sheet, bills of lading, estimates, food and bar purchases.	Destroy 10 years after the file series is closed. (SS Cristobal phased out in October 1, 1981. These records are no longer generated. Last voyage September 19, 1981.)
13.	<u>Microfilm Reels of Financial Computer reports</u> . Financial computer reports consisting of Subprogram Summary, Cost Center Summary, Subprogram/ Organization Summary, Base Area Report, Summary Area Report, Area Activity Report, Operating Account Detail, Object Report, Budget Variance Highlights, General Ledger Balances and Changes and General Ledger. Year-end financial statements (FY-1954-FY 1977).	
a.	Original.	Destroy 3 years after microfilming.
b.	Microfilm.	Destroy when 60 years old. NN-171-103, Feb. 11, 1971.
14.	<u>Household Goods General Claims correspondence</u> . Correspondence with Van Lines, employees in the U.S. and locally, extra copies of Voucher payables, etc.	Destroy 10 years after the claim has been settled.
15.	<u>General Claims Records</u> . These records consist of General claims such as ship accidents, injury, pay, traffic accidents, property damage and loss, theft, etc. These records are needed for back-up information and authority to pay.	Destroy 10 years after the claim has been settled, or if freight claim, 10 years after the bill of lading has been issued.