

<b>REQUEST FOR RECORDS DISPOSITION AUTHORITY</b> (See Instructions on reverse)		<b>LEAVE BLANK (NARA use only)</b>	
TO: NATIONAL ARCHIVES and RECORDS ADMINISTRATION (NIR) 8601 Adelphi Road, College Park, MD 20740-6001		JOB NUMBER 71-425-01-1	
1. FROM (Agency or establishment) Department of the Treasury		DATE RECEIVED 9-28-2000	
2. MAJOR SUBDIVISION Financial Management Service		NOTIFICATION TO AGENCY	
3. MINOR SUBDIVISION Governmentwide Accounting		In accordance with the provisions of 44 U.S.C. 3303a the disposition request, including amendments, is approved except for items that may be marked "disposition not approved" or "withdrawn" in column 10.	
4. NAME OF PERSON WITH WHOM TO CONFER Sharon M. King	5. TELEPHONE (202) 874-6960	DATE	ARCHIVIST OF THE UNITED STATES <b>WITHDRAWN</b>

**6. AGENCY CERTIFICATION**  
I hereby certify that I am authorized to act for this agency in matters pertaining to the disposition of its records and that the records proposed for disposal on the attached 6 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, under the provisions of Title 8 of the GAO Manual for Guidance of Federal Agencies,

is not required;  is attached; or  has been requested.

DATE 9/28/00	SIGNATURE OF AGENCY REPRESENTATIVE Sharon M. King	TITLE Director, Administrative Programs Div.
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7. ITEM NO.	8. DESCRIPTION OF ITEM AND PROPOSED DISPOSITION	9. GRS OR SUPERSEDED JOB CITATION	10. ACTION TAKEN (NARA USE ONLY)
	<p><u>Governmentwide Accounting (GWA)</u></p> <p>GWA provides the financial infrastructure for the central governmentwide accounting of all Federal financial transactions. This infrastructure results in the accumulation and publication of governmentwide financial information. The GWA accomplishes its mission by providing, operating, and managing financial resources and systems, and setting standards for summary-level governmentwide accounting data integrity and reporting. With recent legislative changes, the GWA is responsible for producing the newly required Audited Consolidated Financial Statements (ACFS) of the U.S. Federal Government.</p> <p>(See attached sheets)</p> <p style="text-align: center;"><b>WITHDRAWN</b></p>		

1. STAR, Central Accounting System

Governmentwide Accounting is responsible for processing and publishing information on the Government's summary financial and budgetary operations and results. Requirements of the Budget and Accounting Procedures Act of 1950 require the Treasury to maintain a central accounting system and provide reporting to the President, Congress, and the public. In order to publish its financial information, GWA develops, maintains and administers a system of central summary accounts (e.g., STAR) which comprise a consolidated record of the Government's cash financial operations. This system tracks the Federal Government's receipts and outlays, other monetary assets, liabilities.

- A. Inputs: These summary records are transmitted electronically by agencies, financial institutions, Regional Financial Centers, or Federal Reserve Banks.

SF 1219 – Statement of Accountability  
SF 224 – Statement of Transactions  
SF 1220 – Statement of Transactions  
CASH-LINK Reporting  
Various accounting adjustment documents  
Federal Reserve Banks Reporting

*Disposition*: Hold on-line for 5 years, then migrate to microfiche and/or CD ROM. Destroy/Delete when 20 years old.

- B. Master File:

Files pertain to transactions and adjustments related to STAR processing.

*Disposition*: Delete when 20 years old.

- C. Outputs - Governmentwide Accounting records include, but are not limited to, the following:

- (1) Governmentwide Accounting Reports

Monthly Register of Transactions  
Agency Detail Transactions  
FMS 6652 - Statement of Differences

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FMS 6653 - Undisbursed Ledger  
FMS 6654 - Undisbursed Trial Balance  
FMS 6655 - Receipt Account Ledger  
FMS 6655 - Receipt Account Trial Balance  
Cash Held Outside of Treasury Reports  
Central Summary General Ledger Trial Balance

Medium: Paper, Microfiche and/or CD ROM

*Disposition:* Destroy/delete when 20 years old.

(2) Monthly Treasury Statement

Medium: Paper

*Disposition:* Destroy when 7 years old.

(3) Annual Report and Appendix

Medium: Paper

*Disposition:* Permanent. Transfer record copy to the National Archives after accumulation of 1 cubic foot.

D. System Documentation:

Data systems specifications, file specifications, codebooks, record layouts, user guides, output specifications, and final reports (regardless of medium) relating to a master file or data base.

*Disposition:* Maintain for life of the system, plus 3 years.

2. Checks Issued Audit System

The purpose of the Checks Issued Audit (CIA) process is to ensure that the checks issued information from the Disbursing Offices's magnetic tapes "Level 8 reporting," which is entered into the Check Processing and Reconciliation (CP&R) system weekly, remains consistent with the checks issued information from the Disbursing Offices's Statement of Accountability, (FMS 1219) that is entered into the STAR system monthly. By comparing the information

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from the STAR and CP&R systems, the Checks Issued Audit Interface System highlights discrepancies between the data entered into the two systems. Also, the CIA Interface system ensures the data integrity, reporting compliance, discrepancy resolution, and fraud deterrence by timely Disbursing Office notification of differences, quick access to current checks issued comparison data, the ability to sort and identify reporting non-compliance, and assurance that data is complete, accurate, and again that both STAR and CP&R systems agree.

- A. Inputs: These records are transmitted electronically by agencies and disbursing offices.

FMS 1219, Statement of Accountability  
FMS 1220, Statement of Transactions  
Disbursing Officers Checks Issued "Level 8" Information reported to the CP&R System

*Disposition*: Hold on-line for 5 years, then migrate to microfiche and/or CD ROM. Delete when 20 years old.

- B. Master File:

Contains payment transactions and disbursing officers checks issued "Level 8" Information reported to the CP&R System.

*Disposition*: Delete when 20 years old.

- C. Outputs:

Letters denoting Out-of-Balance Conditions  
Checks Issued Audit (CIA) Comparison Report

Medium: Paper

*Disposition*: Destroy when 20 years old.

- D. System Documentation:

Data systems specifications, file specifications, codebooks, record layouts, user guides, output specifications, and final reports (regardless of medium) relating to a master file or data base.

*Disposition*: Maintain for life of the system, plus 3 years.

3. Federal Agencies' Centralized Trial Balance System I (FACTS I)

The Chief Financial Officers Act of 1990, as expanded by the Government Management Reform Act of 1994, requires the Secretary of the Treasury, in coordination with the Director of the Office of Management and Budget, to annually submit to the President and the Congress audited consolidated financial statement of the U.S. government. The system used by FMS to capture this data is the FACTS I system.

FACTS I is a summary level system for all Federal agencies in the executive branch of the Federal Government, as well as parts of the Legislative and Judicial branch to report all accounts and associated activities. It collects data for the Federal Government's assets, liabilities and operation of the government. Accrual information by adjusted trial balances is electronically submitted to an internal FMS database through an integrated telecommunications platform (known as GOALS) by federal agencies and related notes data are transmitted through an Internet application. The data is consolidated to produce the consolidated Financial Report of the U.S. Government.

A. Inputs: These records are submitted electronically by federal agencies.

Adjusted Trial Balances  
Notes Reports  
Various accounting adjustment documents

*Disposition*: Hold on-line for one year, then migrate to microfiche and/or CD ROM. Destroy/delete when 7 years old.

B. Master File:

Proprietary accounts data relating to Federal agency transactions used for consolidation to produce the Financial Report of the U.S. Government.

*Disposition*: Delete all records when 7 years old.

C. Outputs:

Financial Report of the U.S. Government

Medium: Paper

*Disposition*: Destroy when 20 years old.

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D. System Documentation:

Data systems specifications, file specifications, codebooks, record layouts, user guides, output specifications, and final reports (regardless of medium) relating to a master file or data base.

*Disposition:* Maintain for life of the system, plus 3 years.

4. GOALS Microfiche

The microfiche copies consist of Federal Program Agencies monthly transactions transmitted and/or viewed via GOALS for selected applications.

*Disposition:* Cutoff at the end of each fiscal year. Destroy 20 years after cutoff.

5. Chronological Program Related Paper Files

These are paper files that pertain to actions, adjustments and transactions relating to the accounting activity that is reported by Federal Program Agencies, financial institutions, disbursing offices, Regional Financial Centers and/or Federal Reserve Banks (FRBs). The paper files serve as both documentation and a written audit trail to prove that FMS' central accounting activities further the processing of relevant central data into either the Central Accounting System, FACTS I, and/or the Checks Issued Audit. Further, it exists as written evidence of FMS' activities in response to its responsibilities under various pieces of legislation, including both the Budget and Accounting Procedures Act of 1950 and the Government Management Reform Act of 1994 among others.

A. Record Copy

*Disposition:* Destroy when 7 years old.

B. Copies

*Disposition:* Destroy when 3 years old.

C. Working Papers

*Disposition:* Destroy when 3 years old.

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6. Electronic Mail and Word Processing System Copies

Electronic copies of records that are created on electronic mail and word processing systems and used solely to generate a recordkeeping copy of the records covered by the other items in this schedule. Also includes electronic copies of records created on electronic mail and word processing systems that are maintained for updating, revision, or dissemination.

- A. Copies that have no further administrative value after the recordkeeping copy is made. Includes copies maintained by individuals in personal files, personal electronic mail directories, or other personal directories on hard disk or network drives, and copies on shared network drives that are used only to produce the recordkeeping copy.

*Disposition:* Destroy/delete within 180 days after the recordkeeping copy has been produced.

- B. Copies used for dissemination, revision, or updating that are maintained in addition to the recordkeeping copy.

*Disposition:* Destroy/delete when dissemination, revision, or updating is completed.

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