

Request for Records Disposition Authority

Records Schedule Number DAA-GRS-2013-0003
Schedule Status Modified Approved Version

Agency or Establishment General Records Schedules (National Archives and Records Administration)

Record Group / Scheduling Group General Records Schedules

Records Schedule applies to Government-wide

Schedule Subject GRS 1.1: Financial Management and Reporting Records

Internal agency concurrences will be provided No

Background Information This schedule covers records created by Federal agencies in carrying out the work of financial management: procuring goods and services, paying bills, collecting debts, accounting for all financial transactions, and monitoring agencies' net worth. It does not apply to copies of records forwarded to the Department of Treasury or the Office of Management and Budget in fulfillment of reporting requirements. These forwarded copies serve unique business purposes at those agencies and are therefore scheduled separately as records of OMB and Treasury.

This schedule covers financial management records of grants and cooperative agreements but does not cover administrative records of such grants and agreements. These administrative records are covered in GRS 1.2.

This schedule covers financial transactions and reporting but not overall planning for finance. These records are covered under GRS 1.3.

This schedule covers contract records maintained by Federal agencies but not records maintained by contractors, which are governed by 48 CFR 4, subpart 4.7.

This schedule covers financial transactions as an administrative function common to all agencies, but not administrative records documenting unique agency missions, such as student loan collection or seeking reimbursement for Superfund cleanups.

Item Count

| Number of Total Disposition Items | Number of Permanent Disposition Items | Number of Temporary Disposition Items | Number of Withdrawn Disposition Items |
|-----------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|
| 6 | 0 | 6 | 0 |

GAO Approval

0001, 0002, 0011, 0004, 0012, 0003

Outline of Records Schedule Items for DAA-GRS-2013-0003

| Sequence Number | |
|-----------------|--|
| 1 | Financial transaction records related to procuring goods and services, paying bills, collecting debts, and accounting. |
| 1.1 | Official record held in the office of record. Disposition Authority Number: DAA-GRS-2013-0003-0001 |
| 1.2 | All other copies. Disposition Authority Number: DAA-GRS-2013-0003-0002 |
| 2 | Records supporting compilation of agency financial statements and related audit, and all records of all other reports. Disposition Authority Number: DAA-GRS-2013-0003-0011 |
| 3 | Property, plant and equipment (PP&E) and other asset accounting. Disposition Authority Number: DAA-GRS-2013-0003-0004 |
| 4 | Cost accounting for stores, inventory, and materials. Disposition Authority Number: DAA-GRS-2013-0003-0012 |
| 5 | Construction contractors' payroll files. Disposition Authority Number: DAA-GRS-2013-0003-0003 |

Records Schedule Items

| Sequence Number | |
|-----------------|--|
|-----------------|--|

- | | |
|---|--|
| 1 | <p>Financial transaction records related to procuring goods and services, paying bills, collecting debts, and accounting.</p> <p>Many records included in this item are maintained by accountable officers to account for the availability and status of public funds, and are retained to enable GAO, Office of Inspector General, or other authority audit. Financial transaction records include those created in the course of procuring goods and services, paying bills, collecting debts, and accounting for all finance activity, per the following definitions. Procuring goods and services is the acquisition of physical goods, products, personal property, capital assets, infrastructure services such as utilities, and contracted personnel services to be used by the Federal Government. Paying bills means disbursements of federal funds for goods and services, and fulfilling financial obligations to grant and cooperative agreement recipients. Procurement and payment records include those such as:</p> <ul style="list-style-type: none">• Contracts• Requisitions• Purchase orders• Interagency agreements• Military Interdepartmental Purchase Requests (MIPRs)• Printing requisitions to the Government Printing Office• Memoranda of agreement specifying a financial obligation• Solicitations/requests for bids, quotations or proposals for contracts and competitive grants• Proposals, quotations, bids (accepted, rejected, unopened) for contracts and competitive grants• Contingent fee justifications• Legal and financial instruments such as bond and surety records• Data submitted to the Federal Procurement Data System (FPDS) [This bullet was superseded by DAA-GRS-2016-0001-0002. It became GRS 1.1 item 013.]• FAIR Act (A-76) records linked directly to specific procurement actions• Credit card/purchase card/charge card statements and supporting documentation• Vendor tax exemption records• Invoices• Leases• Recurring financial transactions such as utility and communications invoices• Documentation of contractual administrative requirements submitted by contractors such as status reports• Correspondence and papers pertaining to award, administration, receipt, inspection of and payment for goods and services in this list• Records of financing employee relocations <p>Collecting debts includes the collection of income from all sources (excluding taxation). Collections records document collection of monies from all sources excluding administrative claims, taxation (not covered under the GRS), and Congressional appropriation, such as:</p> <ul style="list-style-type: none">• Records documenting administration, receipt, and deposit of user fees for entry into and/or use of public facilities; for recovering costs of providing government services; and receipt of donations, bequests, and other collections from the public, including:<ul style="list-style-type: none">o Cash register transaction recordso Credit card and charge cards receiptso Records documenting depositso Records documenting allocation of fees to funds/accountso Deposit lists and logso Customer orderso Revolving fund records• Fee and fine collection records• Garnishments• Sale of excess and surplus personal property• Fee or rate schedules and supporting documentation• Out-leases of Federal |
|---|--|

property • Debt collection files and cash receipts • Writeoffs • Copies of checks • Payment billing coupons • Letters from lenders • Payment records • Money orders • Journal vouchers • Collection schedules Accounting is the recording, classifying and summarizing of financial transactions and events related to assets, liabilities, revenue from all sources, and expenses to all payees to support financial reporting, enable audit, and accumulate and generate management information to assist in establishing an agency's resource allocation priorities. Accounting records include those such as: • Accountable officers' records concerned with the accounting for, availability, and status of public funds and maintained for Government Accountability Office (GAO) or other authority site audit, but excluding payroll records, and accounts pertaining to American Indians. Includes: o statements of transactions o statements of accountability o collection schedules and vouchers o disbursement schedules and vouchers • Vouchers • Certificates of closed accounts • Certificates of periodic settlements • General funds files • General accounting ledgers • Appropriation, apportionment, and allotment files • Posting and control files • Bills of lading • Transportation and travel requests, authorizations, and vouchers • Commercial freight vouchers • Unused ticket redemption forms Note 1: Procurement and other financial files that stand out because of high dollar value, media attention, historical value, research value, or other extenuating circumstances may have permanent value. Agencies that believe they hold such files should submit a records schedule to NARA. Note 2: Accounts and supporting documents pertaining to American Indians are not authorized for disposal by this schedule. Such records should be reviewed and scheduled appropriately by the agency since they may be needed in litigation involving the Government's role as trustee of property held by the Government and managed for the benefit of Indians. Note 3: The Comptroller General has the right to require an agency to retain any portion of these records for a period of up to 10 years.

1.1

Official record held in the office of record.

Disposition Authority Number DAA-GRS-2013-0003-0001

Final Disposition Temporary

Item Status Active

Is this item media neutral? Yes

Do any of the records covered
by this item currently exist in
electronic format(s) other than e-
mail and word processing? Yes

Do any of the records covered
by this item exist as structured
electronic data? Yes

GRS or Superseded Authority
Citation N1-GRS-95-4 item 3a1a
 N1-GRS-95-4 item 3a1b
 N1-GRS-95-4 item 3a2a
 N1-GRS-95-4 item 3a2b

N1-GRS-87-8 item 4d
NC1-GRS-81-2 item 6a
NC1-GRS-81-2 item 6b1
NC1-GRS-81-2 item 6b2a
NC1-GRS-81-2 item 6b2b
NC1-GRS-81-2 item 6c1
NC1-GRS-81-2 item 6c2
NC1-64-77-5 item 7a
NC1-64-77-5 item 7b
NC1-64-77-5 item 8
NC1-64-77-5 item 11
NC1-64-77-5 item 13
N1-GRS-87-11, item 6a
N1-GRS-87-11, item 6b
N1-GRS-91-3 item 6/1a
GRS 6, 1952 item 3a
GRS 6, 1952 item 3b
NC174-105 item 5
NC1-64-77-11 item 7
NC1-64-77-11 item 8
NC1-GRS-83-5 item 1
NC1-GRS-83-5 item 2
NC-64-75-2, item 4a
NC-64-75-2, item 4b
N1-GRS-91-3 item 9/1a
N1-GRS-91-3 item 9/1b
N1-GRS-91-3 item 9/1c
N1-GRS-91-3 item 9/1d
N1-GRS-91-3 item 9/1e
N1-GRS-91-3 item 9/3a

Disposition Instruction

Retention Period

Destroy 6 year(s) after final payment or cancellation,
but longer retention is authorized if required for
business use.

Additional Information

GAO Approval

Required and Received

All other copies.

Disposition Authority Number

DAA-GRS-2013-0003-0002

Copies used for administrative or reference purposes.

Final Disposition

Temporary

Item Status

Active

1.2

| | | |
|--|---|---|
| | <p>Is this item media neutral?</p> <p>Do any of the records covered by this item currently exist in electronic format(s) other than e-mail and word processing?</p> <p>Do any of the records covered by this item exist as structured electronic data?</p> <p>GRS or Superseded Authority Citation</p> <p>Disposition Instruction</p> <p>Retention Period</p> <p>Additional Information</p> <p>GAO Approval</p> <p>Records supporting compilation of agency financial statements and related audit, and all records of all other reports.</p> <p>Disposition Authority Number</p> <p>Includes records such as: • Schedules and reconciliations prepared to support financial statements • Documentation of decisions re accounting treatments and issue resolutions • Audit reports, management letters, notifications of findings, and recommendations • Documentation of legal and management representations and negotiations • Correspondence and work papers • Interim, quarterly and other reports Note: These records are feeders to financial statements covered in GRS 5.7 item 050.</p> <p>Final Disposition</p> <p>Item Status</p> <p>Is this item media neutral?</p> <p>Do any of the records covered by this item currently exist in electronic format(s) other than e-mail and word processing?</p> <p>Do any of the records covered by this item exist as structured electronic data?</p> <p>Disposition Instruction</p> <p>Retention Period</p> | <p>Yes</p> <p>Yes</p> <p>Yes</p> <p>NC1-64-77-5 item 4c N1-GRS-86-3 item 1b N1-GRS-91-3 item 9/3b NC1-64-77-9 item 2d1</p> <p>Destroy when business use ceases.</p> <p>Required and Received</p> <p>DAA-GRS-2013-0003-0011</p> <p>Temporary</p> <p>Active</p> <p>Yes</p> <p>Yes</p> <p>Yes</p> <p>Destroy 2 years after completion of audit or closure of financial statement/accounting treatment/issue, but</p> |
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longer retention is authorized if required for business use.

Additional Information

GAO Approval Required and Received

3

Property, plant and equipment (PP&E) and other asset accounting.

Disposition Authority Number DAA-GRS-2013-0003-0004

Records necessary for documenting the existence, acquisition, ownership, cost, valuation, depreciation, and classification of fixed assets such as real property, internal use software, equipment, and other assets and liabilities reported on an agency's annual financial statements (agency net worth or financial position), and non-capitalized but monitored PP&E, such as: • Purchase orders and contracts • Invoices • Appraisals • Costing and pricing data • Transactional schedules • Titles • Transfer, acceptance and inspection records • Asset retirement, excess and disposal records • Plant account cards and ledgers pertaining to structures • Correspondence and work papers Exclusion: Records concerning a historically significant structure or other stewardship assets (for instance, the structure appears on the National Register of Historic Places), are not authorized for disposal. Agencies must submit a records schedule to NARA to cover these records or apply an existing schedule.

Final Disposition Temporary

Item Status Active

Is this item media neutral? Yes

Do any of the records covered by this item currently exist in electronic format(s) other than e-mail and word processing? Yes

Do any of the records covered by this item exist as structured electronic data? Yes

Disposition Instruction

Retention Period Destroy 2 year(s) after asset is disposed of and/or removed from agency's financial statement, but longer retention is authorized if required for business use.

Additional Information

GAO Approval Required and Received

4

Cost accounting for stores, inventory, and materials.

Disposition Authority Number DAA-GRS-2013-0003-0012

Records providing accountability for receipt and custody of materials and showing accumulated cost data, including the direct and indirect costs of production, administration, and performance of program functions of the agency; such as: • Invoices or equivalent papers used for inventory accounting purposes • Inventory accounting returns and reports • Working files used in accumulating inventory accounting data • Plant account cards and ledgers, other than those pertaining to structures • Cost accounting reports and data • Depreciation lists/costs • Contractor cost reports re contractor-held-government-owned materials and parts • Receiving, inspection, and acceptance documentation

Final Disposition Temporary

Item Status Active

Is this item media neutral? Yes

Do any of the records covered by this item currently exist in electronic format(s) other than e-mail and word processing? Yes

Do any of the records covered by this item exist as structured electronic data? Yes

GRS or Superseded Authority Citation NC-64-75-2 item 3
NC-64-75-2 item 4
NC-64-75-2 item 7a
NC-64-75-2 item 7b
NC-64-75-2 item 8a
GRS 8, 1952, item 5
GRS 8, 1952, item 6

Disposition Instruction

Retention Period Destroy when 3 years old, but longer retention is authorized if required for business use.

Additional Information

GAO Approval Required and Received

Construction contractors' payroll files.

Disposition Authority Number DAA-GRS-2013-0003-0003

Agency copy of contractors' payrolls for construction contracts submitted in accordance with Department of Labor regulations, with related certifications, anti-kickback and other affidavits, and other related papers.

Final Disposition Temporary

Item Status Active

Is this item media neutral? Yes

5

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|---|---|
| Do any of the records covered by this item currently exist in electronic format(s) other than e-mail and word processing? | Yes |
| Do any of the records covered by this item exist as structured electronic data? | Yes |
| GRS or Superseded Authority Citation | NC1-64-77-5 item 12 |
| Disposition Instruction | |
| Retention Period | Destroy 3 year(s) after completion of contract or conclusion of contract being subject to an enforcement action, but longer retention is authorized if required for business use. |
| Additional Information | |
| GAO Approval | Required and Received |

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 in this schedule are not now needed for the business of the agency or will not be needed after the retention periods specified.

Signatory Information

| Date | Action | By | Title | Organization |
|------------|------------------------|------------------|---|--|
| 04/30/2013 | Certify | Margaret Hawkins | Director of Records Management Services | National Records Management Program - Records Management Services |
| 06/10/2014 | Submit for Concurrence | Galen Wilson | Appraiser | National Archives and Records Administration - Records Management Services |
| 06/10/2014 | Concur | Margaret Hawkins | Director of Records Management Services | National Records Management Program - Records Management Services |
| 06/11/2014 | Concur | Laurence Brewer | Director, National Records Management Program | National Archives and Records Administration - National Records Management Program |
| 06/12/2014 | Approve | David Ferriero | Archivist of the United States | Office of the Archivist - Office of the Archivist |

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Signatory Information

| Date | Action | By | Title | Organization |
|------------|---------|------------------|---|---|
| 04/30/2013 | Certify | Margaret Hawkins | Director of Records Management Services | National Records Management Program - Records Management Services |

| New GRS 1.1 | | | | | Old GRS | | | |
|-------------|----------|--------------------------|-----------------------------------|-------|----------|----------|------------------------------------|------------------------|
| GRS No. | Item No. | Retention | ERA Number/ Disposition Authority | Notes | GRS No. | Item No. | Retention | Disposition Authority |
| 1.1 | 010 | 6 years | DAA-GRS-2013-0003-0001 | | 3 | 3a1a | 6 years, 3 months | N1-GRS-95-4 item 3a1a |
| | | | | | 3 | 3a1b | 3 years | N1-GRS-95-4 item 3a1b |
| | | | | | 3 | 3a2a | 6 years, 3 months | N1-GRS-95-4 item 3a2a |
| | | | | | 3 | 3a2b | 3 years | N1-GRS-95-4 item 3a2b |
| | | | | | 3 | 3d | 5 years | N1-GRS-87-8 item 4d |
| | | | | | 3 | 5a | With related contract (see item 3) | NC1-GRS-81-2 item 6a |
| | | | | | 3 | 5b1 | 1 year after award or payment | NC1-GRS-81-2 item 6b1 |
| | | | | | 3 | 5b2a | When related contract is completed | NC1-GRS-81-2 item 6b2a |
| | | | | | 3 | 5b2b | With related contract (see item 3) | NC1-GRS-81-2 item 6b2b |
| | | | | | 3 | 5c1 | 5 years | NC1-GRS-81-2 item 6c1 |
| | | | | | 3 | 5c2 | Return to bidder | NC1-GRS-81-2 item 6c2 |
| | | | | | 3 | 6a | 3 years | NC1-64-77-5 item 7a |
| | | | | | 3 | 6b | 3 years | NC1-64-77-5 item 7b |
| | | | | | 3 | 7 | 1 year | NC1-64-77-5 item 8 |
| | | | | | 3 | 10 | 3 years | NC1-64-77-5 item 11 |
| | | | | | 3 | 12 | 3 years | NC1-64-77-5 item 13 |
| | | | | | 4 | 3a | 6 years | N1-GRS-87-11, item 6a |
| | | | | | 4 | 3b | 3 years | N1-GRS-87-11, item 6b |
| | | | | | 6 | 1a | 6 years, 3 months | N1-GRS-91-3 |
| | | | | | 6 | 3a | 2 years | GRS 6, 1952, item 3a |
| | | | | | 6 | 3b | Receipt of subsequent certificate | GRS 6, 1952, item 3b |
| | | | | | 6 | 4 | 3 years | NC174-105, item 5 |
| | | | | | 6 | 7 | 3 years or GAO audit | NC-64-77-11, item 7 |
| | | | | | 6 | 8 | 3 years or GAO audit | NC-64-77-11, item 8 |
| | | | | | 7 | 2 | 6 years, 3 months | NC1-GRS-83-5, item 1 |
| | | | | | 7 | 3 | 6 years, 3 months | NC1-GRS-83-5, item 2 |
| | | | | | 7 | 4a | 3 years | NC-64-75-2, item 4a |
| | | | | | 7 | 4b | 2 years | NC-64-75-2, item 4b |
| | | | | | 9 | 1a | 6 years | N1-GRS-91-3, item 1a |
| | | | | | 9 | 1b | 10 years | N1-GRS-91-3, item 1b |
| | | | | | 9 | 1c | 6 years | N1-GRS-91-3, item 1c |
| | | | | | 9 | 1d | When funds are obligated | N1-GRS-91-3, item 1e |
| | | | | | 9 | 1e | 3 years | N1-GRS-98-2, item 8 |
| 9 | 3a | 6 years | N1-GRS-91-3, item 3a | | | | | |
| 1.1 | 011 | When business use ceases | DAA-GRS-2013-0003-0002 | | 3 | 3c | Upon termination | NC1-64-77-5 item 4c |
| | | | | | 6 | 1b | 1 year | N1-GRS-86-3, item 1b |
| | | | | | 9 | 3b | When funds are obligated | N1-GRS-91-3, item 3b |
| | | | | | 12 | 2d1 | 1 year | NC1-64-77-9 item 2d1 |
| 1.1 | 020 | 2 years | DAA-GRS-2013-0003-0011 | | New item | | | |
| 1.1 | 030 | 2 years | DAA-GRS-2013-0003-0004 | | New item | | | |
| 1.1 | 040 | 3 years | DAA-GRS-2013-0003-0012 | | 8 | 2 | 3 years | NC-64-75-2, item 3 |
| | | | | | 8 | 3 | 3 years | NC-64-75-2, item 4 |
| | | | | | 8 | 4 | 2 years | GRS 8, 1952, item 5 |
| | | | | | 8 | 5 | 3 years | GRS 8, 1952, item 6 |
| | | | | | 8 | 6a | 3 years | NC-64-75-2, item 7a |
| | | | | | 8 | 6b | 3 years | NC-64-75-2, item 7b |
| 8 | 7a | 3 years | NC-64-75-2, item 8a | | | | | |
| 1.1 | 050 | 3 years | DAA-GRS-2013-0003-0003 | | 3 | 11 | 3 years | NC1-64-77-5 item 12 |