

**REQUEST FOR AUTHORITY
TO DISPOSE OF RECORDS**

(See Instructions on Reverse)

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

1. FROM (AGENCY OR ESTABLISHMENT)
Interstate Commerce Commission

2. MAJOR SUBDIVISION
Bureau of Accounts

3. MINOR SUBDIVISION

4. NAME OF PERSON WITH WHOM TO CONFER
Carroll Stearns

5. TEL EXT
275-0993

6. CERTIFICATE OF AGENCY REPRESENTATIVE

LEAVE BLANK	
DATE RECEIVED <u>7-7-83</u>	JOB NO <u>NC1-134-83-5</u>
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 stamped "disposal not approved" or "with-drawn" in column 10	
<u>2-3-87</u> (Date)	<u>Frank A. Bonds</u> Archivist of the United States

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

June 28, 1983 Janice L. Meyerovich
Date (Signature of Agency Representative)

Secretary
(Title)

7. ITEM NO	8. DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9. SAMPLE OR JOB NO	10. ACTION TAKEN
	<p align="center"><u>BUREAU OF ACCOUNTS</u></p> <p>The Bureau of Accounts prescribes accounting and reporting rules, develops audit policy planning and evaluation, supports the Commission's decision-making process through cost and financial analysis, valuation, data collection and publication functions, and performs studies needed to obtain financial and statistical data used by cost and financial analysts and others in determining cost of transportation and service and revenue needed.</p> <p>This schedule supersedes the old schedule for the Bureau of Accounts, NC1-134-77-2 dated 11/29/76,</p> <p>All items in the new schedule which also appeared in the superseded schedule are cross-referenced.</p> <p align="center"><u>SECTION OF ACCOUNTING AND REPORTING</u></p> <p>The Section of Accounting and Reporting ensures that carriers' accounting and reporting systems provide reliable financial and cost data for use by the Commission in meeting its regulatory responsibilities, and implementing the Commission's depreciation policy and other engineering programs required by Commission proceedings.</p>		

Dec 25/87 ICC - NCF - NWF

Request for Records Disposition Authority - Continuation

JOB NO

PAGE OF

7. ITEM NO	8 DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9 SAMPLE OR JOB NO	10 ACTION TAKEN
1.	<p>ACCOUNTING REGULATIONS REFERENCE FILE - Reference files consisting of documents relating to projects undertaken to revise the Uniform Systems of Accounts, and regulations concerning preservation of carrier records. File relates to projects which result in formal rulemaking proceedings or stand as studies for possible future amendment to the accounting and reporting regulations. See NCI 134-77-2, Item 1.</p> <p>Destroy when superseded.</p>		
2.	<p>ACCOUNTING AND REPORTING REGULATIONS FILE - Accounting series circulars and orders of the Commission along with related background material dealing with formulation and revision of accounting and reporting regulations. Includes Uniform Systems of Accounts issues. See NCI 134-77-2, Item 3.</p> <p>Destroy when superseded.</p>		
3.	<p><u>ACCOUNT 80 FILES</u> - Correspondence and journal entries relating to adjustment of railroad property accounts in accordance with the Commission's 4-17-63 orders and subsequent clearance of primary property Account 80. See NCI 134-77-2, Item 4.</p> <p>Transfer to the Federal Records Center when closed. Destroy 3 years after elimination of Account 80.</p>		
4.	<p>INTERPRETATION FILES - Working file of interpretations of accounting policy, used in preparation of accounting policy statements such as series circulars, notices, or director's messages. See NCI 134-77-2, Item 2.</p> <p>Destroy when superseded.</p>		
5.	<p>DEPRECIATION FILES - Correspondence with railroad, and water carriers concerning depreciation of property. Includes request to carriers for estimates of depreciation rates, property changes, and reports showing established depreciation rates. See NCI 134-77-2, Item 5.</p> <p>Destroy when superseded.</p>		

Request for Records Disposition Authority – Continuation		JOB NO	PAGE OF
7 ITEM NO	8 DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9 SAMPLE OR JOB NO	10 ACTION TAKEN
6.	<p><u>DEPRECIATION WORKING FILES</u> - Computation sheets showing depreciation data for each carrier on individual pieces of equipment such as ledger values, gross salvage, service life, and annual depreciation charges. See NCI 134-77-2, Item 6.</p> <p>Destroy when superseded.</p>		
7.	<p><u>CARRIER PROPERTY FIELD NOTES</u> - Field notes of carrier property including a complete inventory of the physical property of railroad, and other carriers. Used in preparing engineering reports which in turn are used to determine the cost of reproducing carrier physical property as reflected in the final valuation reports of the Commission. See NCI 134-77-2, Item 10.</p> <p>Keep until superseded, then destroy.</p>		WITHDRAWN
8.	<p><u>ENGINEERING WORK PAPERS</u> - Summary computation sheets (Collection Sheets) listing quantities of the same type of property such as grading, ties, and rails, and summary sheets listing quantities of the same type property (Pricing Sheets) to which unit prices have been applied. Includes service condition percent which is the part of the useful life of an article remaining in its present use from which cost of reproduction less depreciation is computed. Used to identify and price property items of the same type retired from the basic inventory by common carriers. See NCI 134-77-2, Item 11.</p> <p>Keep until superseded, then destroy.</p>		WITHDRAWN
9.	<p><u>ENGINEERING REPORTS</u> - Reports prepared in duplicate for every carrier inventoried pursuant to the Valuation Act of 1913. Indicates cost of reproduction now and cost of reproduction less depreciation of carrier physical property as reflected in initial Commission valuation reports. See NCI 134-77-2, Item 12.</p> <p>Destroy when superseded.</p>		WITHDRAWN

Request for Records Disposition Authority—Continuation		JOB NO	PAGE OF
7 ITEM NO	8 DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9 SAMPLE OR JOB NO	10 ACTION TAKEN
10.	<p><u>ANNUAL REPORTS OF PROPERTY CHANGES</u> - Annual reports of property changes submitted by carriers in response to valuation orders issued by the Commission. Includes listings of all new construction, extensions, improvements, retirements, or other changes in the condition, use, and classification of carrier's properties subsequent to original valuations. See NCI 134-77-2, Item 13.</p> <p>Offer to the National Archives.</p>		WITHDRAWN
11.	<p><u>ABANDONMENT VALUATION RECORDS</u> - Valuation records for sections of property abandoned by active carriers. Consists of statements submitted by carriers authorized by the Commission to abandon property of operations indicating what disposition has been made of that which has been abandoned. Includes field notes of inventories, engineering work papers, and correspondence. See NCI 134-77-2, Item 15.</p> <p>Destroy 3 years after abandonment.</p>		
12.	<p><u>CARRIER REGISTERS AND SCHEDULES</u> - Registers and schedules of physical property, supplies, and cost data submitted by carriers in response to Commission valuation orders. Includes registers of equipment and machinery, original cost data, lists of industrial track, schedules of materials and supplies purchased, costs thereof, and rates of compensation paid labor. See NCI 134-77-2, Item 16.</p> <p>Destroy 5 years after receipt of data.</p>		
13.	<p><u>FIELD EXAMINERS' REPORTS</u> - Reports submitted by field examiners upon completion of examination of prescribed valuation records and reports held by carriers in order to ensure reliability of the reports of property changes filed during the period covered. See NCI 134-77-2, Item 18.</p> <p>Break file every 5 years and transfer to the Federal Records Center 2 years later. Destroy 5 years later.</p>		WITHDRAWN

Request for Records Disposition Authority—Continuation		JOB NO	PAGE OF
7 ITEM NO	8 DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9 SAMPLE OR JOB NO	10 ACTION TAKEN
14.	<p><u>LAND MAPS</u> - a. Right-of-way, station and detached land maps, submitted by carriers showing right-of-way boundaries, detached land, costs of acquisition, and grantor and grantee. See NCI 134-77-2, Item 19. Located in Federal Records Center.</p> <p>b. Land Volume grading profiles.</p> <p>Offer to the National Archives.</p>		
15.	<p><u>LAND INVENTORIES</u> - Inventories of land submitted under Valuation Order No. 7 consisting of DV Form 107 showing land owned or used by carriers operating steam railroads at primary dates of valuation. Includes parcel numbers, kind of instrument, grantor, grantee, area, consideration and date of dedication to public use. Also includes DV Form 108 showing similar data for land held by carriers for purposes other than those of a common carrier, plus additional data on cost of improvements, sales, and miscellaneous expenses. Located in the Federal Records Center. 1915-1928. See NCI 134-77-2. Item 20</p> <p>Permanent. Offer to the National Archives</p>		WITHDRAWN
16.	<p><u>VALUATION ORDER NO. 3. RETURNS</u> - Returns to Valuation Order No. 3 Subschedules L, M, and N of BV Form No. 588, and Valuation Order No. 24, showing changes subsequent to primary valuations for land owned or used for purpose of a common carrier, land held for purposes other than those of a common carrier, and changes in leases of land to municipalities, individuals, and others. See NCI 134-77-2, Item 21.</p> <p>Destroy when 10 years old.</p>		WITHDRAWN
17.	<p><u>VALUATION ORDER NO. 16 RETURNS</u> - Returns to Valuation Order No. 16 on BV Forms Nos. 564 and 565, showing grants received from Federal or state governments or political subdivisions thereof, including grants of right-of-way and other lands, and other aids grants, gifts, or donations. Located in the Federal Records Center. 1914-1928. See NCI 134-77-2, Item 22.</p> <p>Permanent. Offer to the National Archives.</p>		WITHDRAWN

Request for Records Disposition Authority – Continuation		JOB NO	PAGE OF
7 ITEM NO	8 DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9 SAMPLE OR JOB NO	10 ACTION TAKEN
18.	<p>VALUATION ORDER NO. 26 RETURNS - Returns to Valuation Order No. 26 on BV Form Nos. 623, 624, and 625, showing parcel number, name of grantor in deeds, area of each parcel of land, amount paid for acquisition, and comparable data relative to land owned by pipeline carriers for common carrier purposes or purposes other than common carrier. See NCI 134-77-2, Item 23.</p> <p>Break file every 10 years. Destroy 10 years later.</p>		
19.	<p>VALUATION OF ORDER NO. 15 RETURNS - Returns to Valuation Order No. 15 on BV Form 307, showing land privileges and releases. Located in the Federal Records Center. 1914-1928. See NCI 134-77-2, Item 24.</p> <p>Permanent. Offer to the National Archives.</p>		WITHDRAWN
20.	<p>LAND APPRAISAL RECORDS - Bound volumes of land field notes showing zones, valuation sections, metes and bounds of land, descriptions of land, opinions of local residents as to land values, photographs, and other data used for establishing values of land owned by carriers. Located in the Federal Records Center. See NCI 134-77-2, Item 25.</p> <p>Permanent. Offer to the National Archives.</p>		WITHDRAWN
21.	<p>LAND VALUE REPORTS - BV Form No. 577 or comparable forms showing values of land owned by carriers and indicating zones, map numbers, and other location data together with land maps and summaries of values of owned by each carrier on BV Form No. 597 or comparable forms. See NCI 134-77-2, Item 26.</p> <p>Permanent. Offer to the National Archives.</p>		WITHDRAWN
22.	<p>LAND COMPUTATION FILE - Record of land ownership changes and valuation from returns submitted by carriers under various valuation orders to show current holdings and valuations. Reflects names of carriers, location, classes, use, and value of lands owned by carriers' aids, gifts, grants, and donations, rights in public domain, and rights in private land. See NCI 134-77-2, Item 27.</p> <p>Permanent. Offer to the National Archives.</p>		WITHDRAWN

Request for Records Disposition Authority--Continuation

JOB NO

PAGE OF

7 ITEM NO	8 DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9 SAMPLE OR JOB NO	10 ACTION TAKEN
23.	<p><u>DISTRICT LAND VALUE SUMMARIES</u> - Summaries of land areas and values in the various districts, including lands and rights used by carriers and others, noncarrier property, aids, gifts, grants of right-of-way, and donations as of December 31, 1930. Located in the Federal Records Center. See NCI 134-77-2, Item 28.</p> <p>Permanent. Offer to the National Archives.</p>		
24.	<p><u>ACQUISITION COST RECORDS</u> - Bound volumes of reports showing location of state, class of land, area, and excess cost of acquisition of land owned or used by carriers. Located in Federal Records Center. See NCI 134-77-2, Item 29.</p> <p>Permanent. Offer to the National Archives</p>		
25.	<p><u>CARRIER ANNUAL REPORTS</u> - Annual reports filed by carriers under jurisdiction of the Interstate Commerce Act on forms prescribed by the Commission according to mode of carrier, i.e., railroad, motor, water, and other. Reports contain financial and operating data on carriers such as revenue, expenses, income, dividends, interest, tax accruals, investment, capitalization, road track, equipment, licenses, employees, and freight and passengers carried. Forms prescribing data to be reported vary according to carrier classification, which is based on annual operating revenue. Reports fall into two major categories: (A) reports submitted by railroads and holding companies, and (B) reports submitted by firms which do not control railroads or pipelines. See NCI 134-77-2, Item 30.</p> <p>A. Reports submitted by railroads and railroad holding companies. these consists of the following types of report: (1) Railroads (Classes I, II, and III, Forms R-1, R-2, and R-3), (2) Holding Companies for Railroads (Form R-1), (3) Lessors (Form R-4), and (4) Electric Railways (Form R-5).</p> <p>1. Paper Records. A disposition for these records is not authorized at the present time.</p>		

Request for Records Disposition Authority - Continuation

JOB NO

PAGE OF

7 ITEM NO	8 DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9 SAMPLE OR JOB NO	10 ACTION TAKEN
	<p>2. Microfilm of paper records made in accordance with CFR 101-1.504. Disposition of these records is not authorized at the present time.</p> <p>B. Reports submitted by firms which do not control railroads or pipelines. These consist of the following types of reports: (1) Motor Carriers (Classes I and II, Forms M-1, M-2, and M-H), (2) Holding Companies for Motor Carriers (Class I, Forms M-1, M-4, and M-H), (3) Motor Carriers of Passengers (Class I, Forms MP-1 and MP-2), (4) Freight Forwarders (Forms F-1 and F-2), (5) Water Carriers (Form W-1 and W-3), (6) Maritime Carriers (Form W-4), (7) Private Car Line Companies (Forms B-1 and C-1), (8) Rate Bureaus and Organizations (Form RBO).</p> <p>1. Paper Records. Destroy on verification of microfilm or when 8 years old, whichever is sooner.</p> <p>2. Microfilm. Destroy when 8 years old.</p> <p>Note: ICC accessions containing annual reports in the WNRC should contain reports covered by items 1 and 2 and some pipeline annual reports for the period prior to 1930. Responsibility for pipeline regulations was transferred from the ICC to the Department of Energy in 1977. Pipeline annual reports are described in item 1a of Part III, Oil Reports, of proposed schedule NCI-138-83-1 of the Federal Energy Regulatory Commission.</p> <p>26. <u>OTHER ANNUAL REPORTS</u> - Other annual reports filed by carriers under jurisdiction of the Act on forms prescribed by the Commission. These reports contain data on freight, employment and wages, and stockholdings. Reports submitted are listed as follows: See NCI 134-77-2, Item 31.</p> <p>a. Motor Carriers of Property (Class III) (Form M-3).</p> <p>b. Motor Carriers of Passengers (Classes II and III) (Form MP-2).</p>		

Request for Records Disposition Authority - Continuation

JOB NO

PAGE OF

7 ITEM NO	8 DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9 SAMPLE OR JOB NO	10 ACTION TAKEN
	<p>c. Motor Carriers (Class I) - Freight Commodity Statistics (Form TCS).</p> <p>d. Stockholders' Reports</p> <p>e. Railroad Annual Report of Employment and Wages (Class I) (Forms A and B).</p> <p>f. Railroad (Class I) Freight Commodity Statistics (Form QCS).</p> <p>Destroy 5 years after filing date.</p> <p>27. CARRIER QUARTERLY REPORTS - Quarterly reports filed by carriers under jurisdiction of the Act on forms prescribed by the Commission. Reports submitted are listed as follows: See NCI 134-77-2, Item 32.</p> <p>a. Railroads (Class I) - Reports of income, dividends, expenditures, and traffic (Forms RE&I, CBS, OS-A, OS-B, OS-C, QCS, PTR-R, QL&D-R and Ex Parte No. 305).</p> <p>b. Express - Data about shipments and employees (Forms R&E and WSX).</p> <p>c. Motor Carriers (Classes I and II) - Reports on revenues, operating statistics, expenditures, loss and damage claims and drivers wages. (Forms QPR, QPR-5, QPA, PTR M and QL&D).</p> <p>d. Freight Forwarders - Reports of revenue, expense, number of shipments and their tonnage and piggyback services (Forms QFF and PTR-FF).</p> <p>e. Carriers by Water - Reports of revenue, tons, ton-miles and expenditures (Forms QWS and PTR-W).</p> <p>Destroy 5 years after filing date.</p>		

Request for Records Disposition Authority - Continuation		JOB NO	PAGE OF
7 ITEM NO	8 DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9 SAMPLE OR JOB NO	10 ACTION TAKEN
28.	<p><u>CARRIER MONTHLY REPORTS</u> - Monthly reports filed by carriers under jurisdiction of the Act on forms prescribed by the Commission. Includes railroad reports on employment and wages (Wage Forms A and B and Preliminary Report of Number of Employees). See NCI 134-77-2, Item 33.</p> <p>Destroy 5 years after filing date.</p>		
29.	<p><u>OTHER CONTRACTS AND AGREEMENTS</u> - Other than those filed under the provisions of Section 10 of the Clayton Anti-trust Act [15USC 20] - filed annually by all modes. These are contracts and agreements with carriers and other companies or persons which became effective during the current year and concerned in any way the transportation of persons or things at other than tariff rates, or the purchase of equipment under conditional sales plans. See NCI 134-77-2, Item 35.</p> <p>Destroy 5 years after date of filing.</p>		
30.	<p><u>CORPORATE STRUCTURE FILES</u> - Corporate structure files or A-Files relating to railroads and Class I and Class II motor carriers of property and Class I motor carriers of passengers containing copies of Commission reports and orders relating to abandonments and disposition of carrier property, purchase and merger of lines, issuance of stocks and bonds, information copies of memorandums from other Bureaus and predecessor agencies having a bearing on property ownership, and correspondence with carriers relating to submission of reports as a result of these actions. This file is used to determine corporate status of carriers as it affects the proper reporting by carriers. See NCI 134-77-2, Item 36.</p> <p>Close File every 10 years. Destroy 5 years later.</p>		
31.	<p><u>REPORTS REVIEW CORRESPONDENCE</u> - Reports review correspondence with carriers regarding errors, omissions, and inconsistencies in reports; delinquencies; extension of time for filing reports; and authorized changes in reports. Material filed with motor carriers' reports prior to 1956 will be disposed of at the same time as the related report. See NCI 134-77-2, Item 37.</p> <p>Destroy when 3 years old.</p>		

Request for Records Disposition Authority - Continuation		JOB NO	PAGE OF
7 ITEM NO	8 DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9 SAMPLE OR JOB NO	10 ACTION TAKEN
32.	<p><u>REPORTS CONTROL CARD FILES</u> - Card control files for reports showing date received and containing information relating to reporting or indicating why a carrier is no longer reporting. See NCI 134-77-2, Item 38.</p> <p>a. Cards for reports submitted by railroads and railroad holding companies. Disposition not authorized.</p> <p>b. Cards for reports submitted by firms which do not control railroads or pipelines.</p> <p>Destroy 8 years after carrier ceases operation.</p>		WITHDRAWN
33.	<p><u>REPORT STATISTICAL TABULATIONS</u> - Statistical tabulations accumulated in the preparation of montly, quarterly, and annual Commission reports or publications. See NCI 134-77-2, Item 40.</p> <p>a. Used in preparing monthly and quarterly reports. Destroy after receipt of succeeding report.</p> <p>b. Used in preparing annual reports. Destroy when 2 years old.</p> <p>c. Used in preparing special studies and reports. Destroy tabulations when the data contained therein have been incorporated in related studies or reports.</p>		
34.	<p><u>CARRIER REPORTS PUBLICATIONS FILE</u> - Publications consisting of monthly, quarterly, and annual reports, bulletins, and summaries compiled from reports submitted by carriers subject to the ICC Act. See NCI 134-77-2, Item 41.</p> <p>Destroy when no longer used for reference.</p> <p style="text-align: center;"><u>SECTION OF COST ANALYSIS</u></p> <p>Provides analyses of cost evidence introduced in various proceedings before the Commission.</p>		

Request for Records Disposition Authority—Continuation	JOB NO	PAGE OF	
7 ITEM NO	8 DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9 SAMPLE OR JOB NO	10 ACTION TAKEN
35.	<p><u>CASES</u> - Analyses of cost evidence prepared for cases involving rate adjustments, divisions, reparations, and other complaints, and intrastate bus cases within Commission jurisdiction. Used by the Board of Suspension and the Offices of Proceedings and Hearings for consideration in decision-making. See NCI 134-77-2, Item 7.d.</p> <p>Destroy when 5 years old.</p>		
36.	<p><u>BOARD OF SUSPENSION MEMORANDA</u> - Memoranda transmitting cost data to the Board of Suspension. Contain costs associated with movements of traffic affected by a rate proposal. See NCI 134-77-2, Item 9.</p> <p>Destroy when 2 years old.</p>		
	<p style="text-align: center;"><u>SECTION OF COST DEVELOPMENT</u></p> <p>Provides the Commission with cost research support and generic standards for use in determining cost of service, and develops cost information for use in measuring reasonableness of freight rates.</p>		
37.	<p><u>COST STUDIES</u> - Cost records showing conclusions and formulas developed in determining carrier costs. Includes published studies and manuscripts showing net costs, operating factors, cost scales, and formulas for determining costs. Consists of motor, rail, and special studies. See NCI 134-77-2, Item 7.</p> <p>a. Motor-Regional Studies - Destroy upon publication of next study.</p> <p>b. Rail-Regional Studies - Destroy upon publication of next study.</p> <p>c. Special Studies - Destroy when no longer used for reference.</p>		
38.	<p><u>CARRIER REPORTS</u> - Carrier reports used in collecting information from carriers and other sources for processing and inclusion in cost studies. Includes Highway Form A-7, Form 2 of Highway Form A and Form 4 of Highway Form A, showing origin of trips, hours spent, weight, pickup and delivery trip manifests, and working papers. See NCI 134-77-2, Item 8.</p> <p>Destroy 1 year after completion of study.</p>		

Request for Records Disposition Authority - Continuation		JOB NO	PAGE OF
7 ITEM NO	8 DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9 SAMPLE OR JOB NO	10 ACTION TAKEN
39.	<p><u>SECTION OF FINANCIAL ANALYSIS</u></p> <p>Provides analyses of financial evidence introduced in proceedings before the Commission; provides financial expertise required for investigations and rulemakings; regularly informs the Commission about the status and prospects of carriers in or heading toward financial distress.</p>		
40.	<p><u>GUARANTEE LOAN CASE FILES</u> - Records documenting the role of the Commission in the administration of Part V of the Act which concerns loan guarantees to railroads otherwise unable to obtain funds on reasonable terms for maintenance of and improvements to facilities. Consists of applications for loans by common carriers by railroad and amendments thereto; copies of by-laws, resolutions, balance sheets, letters from the carrier pledging collateral for the loan certificate; copies of statements of securities issued by carrier; note purchase agreements and collateral trust indentures; loan examiner's reports showing detailed data regarding financial status of carriers, and conclusions regarding the application; copies of reports from other Bureaus regarding such matters as examination of carrier's accounts and safety records; copies of guaranty agreements with related memoranda to the Commission; legal opinions; reports to the Commission; correspondence between the carrier, trustee, and the Commission regarding proposed amendments to the report trust indentures, guaranty agreements, and note purchase agreement; and post closing files relating to purchase of stock by trustees, including reports of purchases. See NCI 134-77-2, Item 42.</p> <p>Destroy 10 years after final payment of loan.</p>		
41.	<p><u>PART V LOAN GUARANTEE BANKRUPTCY PROCEEDINGS FILE</u> - Financial analyses, correspondence, and data on railroad companies which have outstanding loans guaranteed under Part V of the Act and which have gone bankrupt and are in reorganization. Used in documenting recovery of defaulted loans and the collateral securing those loans. See NCI 134-77-2, Item 43.</p> <p>Destroy 6 years after final payment or collection.</p>		

Request for Records Disposition Authority—Continuation		JOB NO	PAGE OF
7 ITEM NO	8 DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9 SAMPLE OR JOB NO	10 ACTION TAKEN
42.	<p><u>MONITORING AND FORECASTING ANALYSES FILE</u> - Records documenting analyses of the financial condition of distressed carriers and those under special investigation by the Commission. Analyses of railroads and motor carriers include information on financial condition, debt capital stock ownership, and traffic data. See NCI 134-77-2, Item 44.</p> <p>Destroy when 5 years old.</p>		
43.	<p><u>CARRIERS' CASH REPORTS</u> - Cash reports, quarterly, and special reports on the financial status of railroad and motor carriers. Used in analysis of financial condition of distressed carriers and those under special investigation by the Commission. See NCI 134-77-2, Item 45.</p> <p>Destroy when 5 years old.</p>		
44.	<p><u>FINANCE TRANSACTIONS AND SECURITY APPLICATION ANALYSES</u> - Records documenting the section's review of applications received by the Commission for authority to purchase, merge, consolidate or acquire stock control or to issue securities or assume obligations and liabilities thereof. Includes analyses of Part 5 finance transactions and security applications under 49 U.S.C. 11301 of the revised IC Act for the use of attorney advisors and Administrative Law Judges. See NCI 134-77-2, Item 46.</p> <p>Break file every 5 years. Destroy 5-year segment when 5 years old.</p>		
45.	<p><u>SECURITIES ISSUANCE NOTIFICATION FILES</u> - Certifications submitted by carries showing securities issued under 49 U.S.C. 11301 of the revised IC Act which require carriers to apply to the Commission for authority to issue securities. Includes correspondence. See NCI 134-77-2, Item 47.</p> <p>Destroy initial and interim reports and correspondence upon receipt of the final submission.</p>		

Request for Records Disposition Authority - Continuation		JOB NO	PAGE OF
7 ITEM NO	8 DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9 SAMPLE OR JOB NO	10 ACTION TAKEN
46.	<p><u>RATE ANALYSES FILE</u> - Rate increase justification statements filed by carriers as required and reviewed by the section. Includes rate analyses of bus passenger fare increase cases, railroad general increase cases, and motor carrier rate increase cases. See NCI 134-77-2, Item 48.</p> <p>Destroy when 5 years old.</p> <p style="text-align: center;"><u>SECTION OF AUDIT</u></p> <p>Ensures an effective audit program to determine carrier compliance with Commission accounting and reporting requirements. Provides the Commission internal audit function.</p>		
47.	<p><u>INVESTIGATIVE AND SPECIAL STUDY FILES</u> - General investigative and special study files consisting of materials developed in investigating and documenting violations by carriers of laws concerning compliance, valuation, and related regulations prescribed by the Commission. Includes copies of carrier records, records of companies affiliated with carriers or companies they do business with, auditors' working papers, and reports of interviews. Used in preparation of investigative reports which appear in dockets. Item of no General Accounting Office interest. See NCI 134-77-2, Item 49.</p> <p>Maintain file in office 3 years after final action, then transfer to the Federal Records Center. Destroy 8 years after final action.</p>		
48.	<p><u>CARRIER ACCOUNTING AND AUDIT FILES</u> - General Accounting and auditing files on carriers. Includes reports of examination of accounts and records of carriers, condition of carriers' accounts with exceptions and recommendations for correction of deficiencies, and requests to carriers for adjustments of accounts with replies and attachments showing corrections of journal entries; accounting correspondence relative to transfer of operating rights between carriers, request to the Accounting and Valuation Board for exceptions to accounting rules, Board memorandums and decisions, correspondence regarding destruction of carriers' records, and accounting interpretations and comparable papers filed alphabetically by name of carrier. See NCI 134-77-2, Item 50.</p>		

Request for Records Disposition Authority - Continuation		JOB NO	PAGE OF
7 ITEM NO	8 DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9 SAMPLE OR JOB NO	10 ACTION TAKEN
	<p>Break file every 5 years and transfer to the Federal Records Center. Destroy 5-year segment 5 years later.</p> <p style="text-align: center;"><u>ACCOUNTING AND VALUATION BOARD</u></p> <p>The Accounting and Valuation Board acts on requests by carriers to amend or deviate from prescribed accounting procedures. Also acts on adoption of property valuation reports of carriers in ratemaking determinations.</p>		
48.	<p><u>BOARD FILES</u> - Files contain orders, voting slips, depreciation rate analyses, computation sheets, correspondence, and memoranda to Recorder of Minutes documenting actions. See NCI 134-77-2, Item 51.</p> <p>Break file annually. Retain 2 years, then dispose.</p>		