

# NOTICE - SOME ITEMS SUPERSEDED OR OBSOLETE

## **Schedule Number: N1-237-09-023**

Some items in this schedule are either obsolete or have been superseded by new NARA approved records schedules. This information is accurate as of: 05/27/2025

### **ACTIVE ITEMS**

These items, unless subsequently superseded, may be used by the agency to disposition records. It is the responsibility of the user to verify the items are still active.

Item 1, 2, 4,5, 6, 7, 8 a/b, 9 a/b, 10

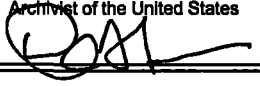
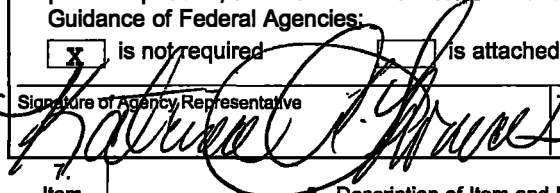
### **SUPERSEDED AND OBSOLETE ITEMS**

The remaining items on this schedule may no longer be used to disposition records. They are superseded, obsolete, filing instructions, non-records, or were lined off and not approved at the time of scheduling. References to more recent schedules are provided below as a courtesy. Some items listed here may have been previously annotated on the schedule itself.

Item 3a superseded by DAA-GRS-2015-0006-0001 records dated FY 2017 and forward. All other superseded by DAA-GRS-2015-0006-0002, 0003, and 0004

Item 3b superseded by DAA-GRS-2015-0006-0001 records dated FY 2017 and forward

# NOTICE - SOME ITEMS SUPERSEDED OR OBSOLETE

Request for Records Disposition Authority		Leave Blank (NARA Use Only)	
(See Instructions on reverse)		Job Number <b>101-237-09-23</b>	
To: National Archives and Records Administration (NIR) Washington, DC 20408		Date Received <b>9-21-2009</b> / Revised <b>12/20/2009</b>	
1. From: (Agency or establishment) <b>Federal Aviation Administration</b>		<b>Notification to Agency</b> 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request, including amendments, is approved except for items that may be marked "disposition not approved" or "withdrawn" in column 10.	
2. Major Subdivision <b>Office of Financial Services (ABA)</b>			
3. Minor Subdivision <b>Information Systems and Technology Services</b>			
4. Name of Person with whom to confer <b>John Larsen</b>	5. Telephone (include area code) <b>202-493-5613</b>	Date <b>10/20/2010</b>	Archivist of the United States 
<b>6. Agency Certification</b> 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 <u>25</u> 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: <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <span><input checked="" type="checkbox"/> is not required</span> <span><input type="checkbox"/> is attached</span> <span><input type="checkbox"/> has been requested</span> </div>			
Signature of Agency Representative 		Title <b>Katrina Thomas, FAA Records Officer</b>	
Date (mm/dd/yyyy) <b>9/21/09</b>			
Item Number	8. Description of Item and Proposed Disposition	9. GRS or Superseded Job Citation	10. Action taken (NARA Use Only)
1.	<b>Please see attached documents:</b> a. <b>FAA Financial Records Schedule</b> b. <b>Financial Systems/Application Inventory</b> c. <b>Financial Records Cross-walk</b>  <b>These documents cover the following financial records:</b>  <b>1. Financial Policy</b>  <b>2. Accounting and Cash Management</b>  <b>3. Budget</b>  <b>4. Payments and Receivables</b>  <b>5. Reimbursables</b>  <b>6. Asset and Liability</b>  <b>7. Real and Non-Real Property</b>  <b>8. Financial Reporting</b>  <b>9. Cost Accounting</b>  <b>10. Internal Controls</b>	<b>See attachments</b>	

## **FEDERAL AVIATION ADMINISTRATION FINANCIAL RECORDS DISPOSITION SCHEDULE**

### **Attachment 1 to SF 115**

#### **1.0 INTRODUCTION**

The purpose of this document is to describe the retention schedule and disposition for records involved in the Federal Aviation Administration's (FAA) financial management business processes. The scope of this records schedule provides retention policy to FAA financial records generated in the following business process areas:

- Financial Policy
- Budget
- Accounting
- Payments and Receivables
- Reimbursables
- Assets and Liabilities
- General Property Plant & Equipment
- Cost Accounting
- Financial Reporting
- Internal Controls

**1.1** This schedule is an aggregate of the financial records maintained by FAA. This schedule is considered media neutral; however, the majority of the records are currently maintained in information systems. Appendix A identifies the current inventory of financial information systems that this records retention schedule applies.

The Office of Primary Responsibility for these records is the Office of Financial Services (ABA), Federal Aviation Administration (FAA). All other copies of records, regardless of format, maintained by other units are considered duplicate or non-record copies and shall be maintained no longer than the record copy.

This schedule consistently requests exceptions to the General Records Schedule (GRS) in order to facilitate the management and administration of electronic records in the appropriate information systems.

**1.2** This records retention schedule is based on a flexible scheduling approach using the Federal Enterprise Architecture Business Reference Model (BRM) as the basis for aligning the core financial processes and their records. A "Big Bucket" approach is used to ensure that the implementation of the policy is viable for electronic records management and aligns with the retention of hard copy records for ease of retention schedule and records disposition.

**1.3** Related financial records are defined as financial records that are duplicates or copy of financial records from source systems and unique records that are created by combining financial records with additional non-financial records that create unique records.

**1.4** Electronic financial records that are maintained as part of mixed or non-financial systems shall be retained as specified by the schedule that describes the core or primary records. For example, if an information system is designed to provide investigative or safety information and financial records are tied to these primary purpose records (e.g., investigative or safety records), the financial records are retained according to the schedule of the primary purpose record.

**1.5** Regardless of the retention period specified, records relating directly to an unsettled claim by or against the United States, current or pending litigation or investigation, and exceptions taken by the Government Accountability Office (GAO), will not be disposed of until final settlement or clearance of the matter.

## **Item 1. Financial Policy Records**

### **Records Covered:**

Financial policies that are enacted by the Office of Financial Services and official FAA financial policies including, but not limited to those in the business process areas of:

- Financial Policies
- Accounting and Cash Management
- Budget
- Payments and Receivables
- Reimbursables
- Assets and Liabilities
- Financial Reporting
- Cost Accounting
- Internal Controls
- Travel
- Special Accounts
- Administrative Control of Funds

### **DISPOSITION:**

#### **TEMPORARY.**

Cut off at the end of the Fiscal Year in which policy is superseded or obsolete. Destroy three years after cut off in accord with applicable federal standards in accord with limitations on civil actions by or against the U. S. Government (28 U.S.C. 2401 and 2415).

All other related electronic records may be retained as long as needed for business purposes and no longer than 7 years.

## **Item 2. Accounting and Cash Management Records**

### **Records Covered:**

Accounting records include accounting for assets, liabilities, fund balances, revenues and expenses associated with the maintenance of federal fund and current expenditure of federal appropriations (Salaries and Expenses, Operation and Maintenance, Procurement, Working Capital, Trust Funds, etc.), in accordance with applicable federal standards (Federal Accounting Standards Advisory Board, Department of Treasury, OMB, Government Accountability Office, Congressional requests). This section covers records documenting the financial events associated with accounting activities as described in the U.S. Government Standard General Ledger Chart of Accounts.

- **Asset Accounts:** Fund balance with Treasury; cash; receivables; advances and prepayments; inventory and related property; commodities; stockpile materials; other related property; investments; property, plant, and equipment; and other assets.
- **Liability Accounts:** Accrued liabilities - other accrued liabilities, payroll and benefits; unearned revenue (advances); debt; actuarial liabilities; and other liabilities.
- **Net Position Accounts:** Unexpended appropriations and cumulative results of operations.
- **Budgetary Accounts:** Anticipated resources; transfers of receivables from invested balances; appropriations realized; contract authority; borrowing authority; other budgetary resources; budgetary adjustments and status of resources – de-obligated; budgetary adjustments and status of resources, unexpended obligations; and budgetary adjustments and status of resources – expended authority.
- **Revenue and Other Financing Sources Accounts:** Services sold; services provided; interest; penalties, fines, and administrative fees.

- Expense Accounts: Operating expenses and program cost bad debt expense; adjustment to subsidy expenses; interest expenses; benefit expenses; cost of goods and services sold or provided; applied overhead; cost capitalization offset; depreciations, amortization, and depletion; imputed costs; other expenses not requiring budgetary resources; future funded expenses; requiring current year budget authority (de-obligated); and non-production costs.
- Gains/Losses/Miscellaneous Items Accounts: Gains on disposition of assets, investments, and borrowings; unrealized gains, other gains; losses on disposition of assets, investments, and borrowings; unrealized losses; other loss; extraordinary items; prior period adjustments; and changes in actuarial liability.
- General Accounting Operations Correspondence Files : Accounting administration files.
- General Fund Files: Records relating to availability, collection, custody, and deposit of funds including appropriation warrants and certificates of deposit; accountable officer's files; allotment and ledger distribution transaction files; posting and control files (documents subsidiary to the general and allotment ledger accounts).
- Memorandum copies of accountable officers' return including statements of transactions and accountability excluding freight records.
- Waiver of Claims Files: Approved waivers and denied waivers, correspondence and documentation relating to approved and denied waivers.

**Cash Management and Treasury Records:**

- Reconciling Agency Cash Records with Treasury.
- Resolving Un-reconcile Differences and Adjustments.
- Transmitting Copy of Cash Receipt Data to Account Receivable.
- Remittances to Treasury.
- Processing Transfers and Credits to Agency's Account with Treasury by OGA and Outside Sources.
- Compiling Cost of Operations by Business Unit.
- Consolidating Net Cost.

**Funds Control:**

- Correspondence files in formally organized budget offices.
- Records related to the collection, safekeeping, deposit, and disbursements of funds.

**DISPOSITION:**

**TEMPORARY.**

Cut off at the end of the Fiscal Year in which record supports. Destroy seven years after cut off in accord with applicable federal standards in accord with limitations on civil actions by or against the U. S. Government (28 U.S.C. 2401 and 2415).

All other related electronic and hard copy records may be retained as long as needed for business purposes and no longer than 7 years.

This disposition and retention period is an exception to the General Records Schedule GRS 4 Item 5, Item 8, Item 9, Item 10a; GRS 5 Item 1, Item 5 (a), Item 5 (b); GRS 6 Item 5 (a), 5 (b); Item 4, Item 1 (a); Item 11(a), Item 11(b), Item 2, Item 3a, Item 3b, GRS 9 Item 1a, Item 3a, Item 3b, Item 4b, Item 7, GRS 7 Item 1, Item 2, Item 3, Item 4, Item 4a, 4b.

The disposition for some of the records is longer than the GRS because the official records are integrated into electronic systems and coordinated retention periods are necessary to implement the schedule within these systems. The 7 years represents the longest retention in the GRS period.

### Item 3. Budget

#### Item 3a Records Covered:

Budget records include records created in the course of management of the federal budget process including the development of plans and programs, budgets, and performance outputs as well as financing federal programs and operations through appropriation and apportionment of direct and reimbursable spending authority, fund transfers, investments and other financing mechanisms. Covers records documenting the financial events associated with budget activities.

- Budget Background Records: Cost statements, rough data and similar materials accumulated in the preparation of annual budget estimate, including duplicates of budget estimates and justifications and related appropriation language sheets, narrative statements, and related schedules; and originating offices' copies of reports submitted to budget offices.
- Budget Reports Files: Periodic reports on the status of appropriation accounts and apportionment, including end of fiscal year reports and all other reports.
- Budget Apportionment Files: Apportionment and reapportionment schedules, SF 132, proposing quarterly obligations under each authorized appropriation.
  - Budget Files. Record copies of estimates comprised of appropriation language sheets, charts, statements, and other related records maintained at the agency level.
  - Capital Budget Planning. Records that involve tracking and monitoring Operational, Research and Capital Budgets Budget Execution records, Operational, Research and Capital Budget, Budget Operations and Appropriations and F& E Budget records.
  - Budget Background Records. Cost statements, rough data, in the preparation of the annual budget estimates.
  - Budget working files (work papers, cost statements) accumulated in preparation of projected fiscal programs and annual budget estimates.

#### DISPOSITION:

#### TEMPORARY.

Cut off at the end of the Fiscal Year in which record supports. Destroy seven years after cut off in accord with applicable federal standards in accord with limitations on civil actions by or against the U.S. Government (28 U.S.C. 2401 and 2415).

For budget apportionment records, the cut off period begins at the end of the fiscal year in which the ability to expend the funds expires. Destroy seven years after the end of that expiration period. For example on apportionment of operations funds with a one year obligation and five years to expend the funds, the cut off period at the end of the five year period.

All other related electronic and hard copy records may be retained as long as needed for business purposes and no longer than 7 years after the cut-off period.

Superseded by Job / Item number:

DAA-GRS-2015-0006-0001: For records dated FY 2017 + forward

DAA-GRS-2015-0006-0002, # -0003, # 0004

Date (MM/DD/YYYY):

July 17, 2019 J. Palmer

~~Exception to GRS 5, Item 2. The disposition for some of the records is longer than the GRS because the official records are integrated into electronic systems and coordinated retention periods are necessary to implement the schedule within these systems. The 7 years represents the longest retention in the GRS period.~~

### Item 3b. Records Covered.

- Annual Summarized Reports on Budget Formulation, Execution and Budgetary Resources (e.g. Congressional Budget Justification and Records of the Administrator's Review Committee (Agency office): Agendas, correspondence, Board meeting minutes, Spring preview, Special studies notebooks, all other related records.

~~Superseded by job / item number.~~

~~DAA-GRS-2015-0006-0001: for records dated FY 2017 +~~

#### DISPOSITION:

~~DAA-GRS-2015-0006-0001~~

~~Date (MM/DD/YYYY):~~

#### PERMANENT.

~~July 17, 2017~~

~~MBurns~~

~~Cut off at the end of the Fiscal Year in which record supports. Send to NARA five years after cut off in accord with applicable federal standards in accord with limitations on civil actions by or against the U. S. Government (28 U.S.C. 2401 and 2415). This record specifically covers the paper copy report and its electronic equivalent and not the individual electronic or paper records that are used to create the summarized report.~~

~~Exception to GRS 5 Item 3(a), GRS 5 Item 3(b).~~

~~Supersedes NNA-1017, Item 146 and NC1 237-77-3 ITEM 92 (3).~~

## **Item 4. Payments and Receivables**

### Records Covered

#### **Payments**

Payments include disbursements of federal funds, via a variety of mechanisms, to federal and private individuals, federal agencies, state, local and international governments, and the private sector, to effect payment for goods and services, or distribute entitlements, benefits, grants, subsidies, or claims. Covers records documenting the financial events associated with disbursement and payment activities as described in the U. S. Government Standard General Ledger Account Transaction Categories.

- Payments/Purchases.
- Commitments/Undelivered Orders/Expended Authority Unpaid.
- Payables/Accrued Liabilities.
- Advances and Prepayments.
- Commercial freight and passenger transportation files: Original vouchers, records covering payment for commercial freight and passenger, Issuing office copies of government bills of lading, lost or damage shipment files.
- Other copies of bonds and related papers.
- Accountable Officers' Returns.
- Voucher Examination and Certification.
- Employee Surety Bond files: Purchased after 12/31/55.

#### **Records Covered:**

## **Receivables**

Collections and receivables include deposits, fund transfers, and receipts for sales or service. Covers records documenting the financial events, associated with Collections and Receivables activities as described in the U.S. Government: Standard General Ledger Account Transaction Categories.

All of the transactions described in the account transaction categories from the U.S. Government Standard General Ledger Account Transaction Listing for collections and receivables:

## **Receipts**

- Receivables/Accrued Revenue
- Asset Sale and Disposition (Gains and Losses)

## **Debt Collection**

Claims by the United States subject to the Federal claims collection standards:

- Claims which were paid in full.
- Claims for which collection action has been terminated under 4 CFR Part 104.
- Claims for which the Government's right to collect was not extended.
- Claims for which collection action has been terminated under 4 CFR Part 104. Claims for which the Government is entitled (per 28 U.S.C. 2415) to additional time to initiate legal action.
- Claims for which collection action has been terminated under 4 CFR Part 104. Claims that the agency administratively determines are not owed to the United States after collection action was initiated.
- Claims for which collection action has been terminated under 4 CFR Part 104. Claims files that are affected by a court order or that are subject to litigation proceedings.

## **Miscellaneous Receipts Collection**

- Certificate of Settlement files: Closed account settlements, supplemental and final balance settlements.
- Certificate of Settlement files: Periodic settlements.
- Accountable officer designee files.
- Availability, collection, custody, and deposit files.
- Administrative claims files.
- User Fees.

## **DISPOSITION:**

### **TEMPORARY.**

Cut off at the end of the Fiscal Year if the payment is made or debt is satisfied. Destroy seven years after cut off in accord with applicable federal standards in accord with limitations on civil actions by or against the U.S. Government (28 U.S.C. 2401 and 2415) if no longer required for business purposes.

All other related electronic records may be retained as long as needed for business purposes and no longer than 7 years after the cut off period.

This disposition and retention period is an exception to the General Records Schedule GRS 6 Item 6 (a) (1); GRS 6 Item 6 (b); GRS 6 Item 1 (b); GRS 6 Item 10b1; GRS 6 Item 10b2a; GRS 6 Item 10b2b; GRS 6 Item 10b3; GRS 6 Item 10c, GRS 9 Item 1(a), GRS 9 Item 1(b), GRS 9 Item 1(c), GRS 9 Item 1(d); GRS 9 Item 2; GRS 9 Item 1(e).



The disposition for some of the records is longer than the GRS because the official records are integrated into electronic systems and coordinated retention periods are necessary to implement the schedule within these systems. The 7 years represents the longest retention in the GRS period.

Employee Surety Bond records (Purchased after 12/31/55) are maintained according to GRS 6 Item 6 (a) (2).

## **Item 5. Reimbursables Records**

### **Records Covered:**

Case files relating to reimbursable agreements entered into with other Federal and other governmental agencies and private entities to furnish supplies, equipment, and services relating to aviation to the United States and foreign countries, consisting of memorandums of agreement; project implementation orders; obligation, expenditure, and billing documents; and related correspondence. Including and not limited to:

- Invoices/bills issues to Other Government Agencies (OGA) and Inter-Agency Agreements (IAA) and the Public (Non-Federal Entity).
- Reimbursable Receivables and Other Receivables (Public).
- Reimbursable Agreement Files and related correspondence.

### **DISPOSITION:**

#### **TEMPORARY.**

Cut off at the end of the fiscal year in which the reimbursable agreement is closed. Destroy seven years after cut off in accord with applicable federal standards in accord with limitations on civil actions by or against the U. S. Government (28 U.S.C. 2401 and 2415) if no longer required for business purposes.

All other related electronic records may be retained as long as needed for business purposes and no longer than seven years after the cut-off period.

Supersedes NC1-237-77-3 Item 92 (2) Approved 12/2/77.

## **Item 6. Asset and Liability**

Asset and Liability Management provides accounting support for the management of assets and liabilities of the Federal Government. Covers record documenting the financial events associated with asset and liability management accounting activities as described in the U.S. Government Standard General Ledger Chart of Accounts.

### **Records Covered:**

- Asset Accounts: Fund balance with Treasury; cash; receivables; advances and prepayments; inventory and related property; commodities; stockpile materials; other related property; investments; general property, plant, and equipment; and other assets.
- Excess Personal Property Reports.
- Liability Accounts: Accrued liabilities - other; accrued liabilities - payroll and benefits; unearned revenue (advances); debt; actuarial liabilities; and other liabilities.

**DISPOSITION:**

**TEMPORARY.**

Cut off at the end of the Fiscal Year in which the records supports. Destroy seven years after cut off in accord with applicable federal standards in accord with limitations on civil actions by or against the U. S. Government (28 U.S.C. 2401 and 2415) if no longer required for business purposes.

All other related electronic records may be retained as long as needed for business purposes and no longer than 7 years after the cut off period.

This disposition and retention period is an exception to the General Records Schedule. GRS 3 Item 2; Item 3 (a)(1)(a); (a)(1)(b); (a)(2)(a); (a)(2)(b); GRS 3 Item 3b, Item 3c, Item 3d, Item 5a, Item 5b1, Item 5 (5) (b) (2) (a), Item 5 (5) (b) (2) (b) GRS 3 Item 5(c)(1), GRS 3 Item 5(c)(2), GRS 3 Item 5(d); GRS 4, , GRS 3 Item 5 (d), GRS 3 Item 4 (a), GRS 3 Item 6 (a), GRS 3 Item 6 (b), GRS 3 Item 7, GRS 3 Item 8 (a), GRS 3 Item 8 (b), GRS 3 Item 9 (a), GRS 3 Item 9 (b), GRS 3 Item 9 (c), GRS 3 Item 10, GRS 3 Item 11, GRS 3 Item 12, GRS 3 Item 13, GRS 3 Item 14, GRS 3 Item 15 (a), GRS 3 Item 15 (b), GRS 3 Item 16, GRS 3 Item 17, GRS 3 Item 18.

Supersedes NC1-237-77-3 Item 58

The disposition for some of the records is longer than the GRS because the official records are integrated into electronic systems and coordinated retention periods are necessary to implement the schedule within these systems. The 7 years represents the longest retention in the GRS period.

**Item 7. Property, Plant and Equipment**

**Records Covered:**

- Records supporting the existence of a Property, Plant and Equipment (PP&E) assets; records supporting the federal reporting entity's rights, records supporting the completeness of PP&E; records supporting the overall valuation of PP&E, depreciation, and book value (whether actual or estimated historical cost); records supporting financial statement classification, description, and disclosure, such as the use(s) and useful life of the PP&E and records related to PP&E financial statement adjustments.
- Asset Records. Records relating to PP&E include and are not limited to Joint Acceptance Inspection records, Capitalization Authorization Forms records, Project Authorization, Asset Retirement documents, Disposal, Reports of Survey, Reports of Excess forms, FAA Cap/Exp Summary and Summary Reconciliation, Fixed Asset Reports, records related to Cost Data Supporting Valuation Assertions, and other relevant asset and capitalization related records; including financial statement adjustments that are due to PP&E records.

**DISPOSITION:**

**TEMPORARY.**

Records are retained for as long as the asset is within FAA's possession (active or inactive service). Cut-off records ten years after the asset is no longer within FAA's possession. Transactional records such as invoices, payments follow prescribed specific retention schedules for those records.

All other related electronic records may be retained as long as needed for business purposes and no longer than 10 years after the cut off period.

This disposition and retention period is an exception to the General Records Schedule GRS 3, GRS 4 and GRS 20. The disposition is longer than the GRS because the official records are electronic and coordinated retention periods are necessary to implement the schedule for electronic records.

## **Item 8a. Financial Reporting (Temporary)**

Reporting information relates to providing financial information in the form of reports and analysis of financial actions.

### **Records Covered:**

- Daily, weekly, monthly, or quarterly reports of financial events, reports on execution and budgetary resources, program and financing schedules (actual) and other periodic, monthly, and quarterly financial reports.
- Annual FAIR Act Inventory.

### **DISPOSITION:**

#### **TEMPORARY:**

Cut off at the end of the Fiscal Year in which records supports. Destroy seven years after cut off in accord with applicable federal standards in accord with limitations on civil actions by or against the U. S. Government (28 U.S.C. 2401 and 2415) if no longer required for business purposes.

All other related electronic records may be retained as long as needed for business purposes and no longer than 7 years after the cut off period.

This disposition and retention period is an exception to the General Records Schedule GRS 5 Item 3a; and GRS 5 Item 3b. The disposition is longer than the GRS because the official records are integrated into electronic systems and coordinated retention periods are necessary to implement the schedule within these systems. The 7 years represents the longest retention in the GRS period.

## **Item 8 b. Financial Reporting (Permanent)**

### **Records Covered:**

- Year-end Closing Statements and Associated Annual Reports.
- Annual Financial Statement, including the Management Discussion and Analysis, Principal Statements and Related Notes such as Balance sheet, Statement of Net Cost, Statement of Changes in Net Position, Statement of Budgetary Resources, Statement of Financing, Statement of Custodial Activity, and Notes to Financial Statements (OMB Bulletin No. 01-02).
- Performance Assessment Reports.
- Annual User Fee Report.
- Annual Financial Reports provided to OMB, GAO and Congress.
- Annual Summarized or Aggregated Cost Accounting Reports.

**DISPOSITION:**

**PERMANENT:**

Cut off at the end of the fiscal year that the record supports. Transfer records to NARA ten (10) years after cut off.

All other related electronic records may be retained as long as needed for business purposes and no longer than 7 years after the cut off period. This record specifically covers the paper copy report and its electronic equivalent and not the individual electronic or paper records that are used to create the summarized report.

**Item 9a. Cost Accounting**

**Records Covered**

Cost Accounting Reports: Unit monthly and quarterly cost accounting records, electronic records used to accumulate data used in cost reports. Records composed of detailed and summary reports aggregations and allocations and analyses resulting from the core cost accounting data.

**DISPOSITION:**

**TEMPORARY.**

Cut off at the end of the Fiscal Year in which the record supports. Destroy seven years after cut off in accord with applicable federal standards in accord with limitations on civil actions by or against the U. S. Government (28 U.S.C. 2401 and 2415) if no longer required for business purposes.

All other related electronic records may be retained as long as needed for business purposes and no longer than 7 years after the cut off period.

This disposition and retention period is an exception to the General Records Schedule: GRS 8 Item 6 (a), GRS 8 Item 6 (b), GRS 8 Item 7 (a), GRS 8 Item 7 (b) (1), GRS 8 Item 7 (b) (2), GRS 8 Item 7 (b) (3), GRS 2 item 22a, GRS 2 item 22b, GRS 2 item 22c.

The disposition for some of the records is longer than the GRS because the official records are integrated into electronic systems and coordinated retention periods are necessary to implement the schedule within these systems. The 7 years represents the longest retention in the GRS period.

**Item 9b. Annual Cost Accounting Report**

**DISPOSITION:**

**PERMANENT.**

Cut off at the end of the Fiscal Year in which the record supports. Send to NARA five years after the cut off in accord with applicable federal standards in accord with limitations on civil actions by or against the U S. Government (28 U.S.C. 2401 and 2415).

All other related electronic records may be retained as long as needed for business purposes and no longer than 7 years after the cut off period. This record specifically covers the paper copy report and its electronic equivalent and not the individual electronic or paper records that are used to create the summarized report.

This disposition and retention period is an exception to the General Records Schedule GRS 8 Item 6 (a), and GRS 8 Item 6 (b). The disposition is longer than the GRS because the official records are electronic and coordinated retention periods are necessary to implement the schedule for electronic records.

## **Item 10: Internal Controls Records**

### **Records Covered:**

Records created in accordance with procedures mandated by OMB Circular A-123, Internal Control Systems, and P.L. 97-255, the Federal Managers' Financial Integrity Act. Under these authorities, agencies are required to perform evaluations of their accounting and administrative controls to prevent waste, fraud and mismanagement.

Policy, Procedure, and Guidance Files. Copies of internal directives maintained by the agency's internal control staff (but not those copies maintained in the agency's official file of internal directives); external directives such as OMB Circular A-123.

Management Control Plans. Comprehensive plans documenting the agency's efforts to ensure compliance with OMB Circular A-123.

Risk Analyses. Reports and supporting materials used to document review of program areas for susceptibility to loss or unauthorized use of resources, errors in reports and information, and illegal and unethical actions.

Annual financial reports, assurance statements and related financial reports created and compiled by the agency into a single unified report for direct submission to the President and Congress.

Tracking Files. Files used to ensure the completion and timeliness of submission of feeder reports, including schedules of evaluations, interim reporting, lists of units required to report, and correspondence relating to the performance of the reviews.

Review Files. Correspondence, reports, action copies of audit findings, and other records that identify program internal control weaknesses, and corrective actions taken to resolve such problems.

- Office with responsibility for coordinating Internal Control functions. Office with responsibility for coordinating Internal Control functions.

### **DISPOSITION:**

#### **TEMPORARY.**

Cut off at the end of the fiscal year that the records support. Destroy after cut-off period if no longer required for business purposes.

All other related electronic records may be retained as long as needed for business purposes and no longer than 7 years after the cut off period.

Supersedes: NN-171-123 Item 6, NN-171-123 Item 8, NN-171-123 Item 9, NN-171-123 Item 10, NC-174-24 Item 2, NC-174-24 Item 3, NN-171-123 Item 4, NN-171-123 Item 5,

Exception to GRS 16 Item 14(a), GRS 16 Item 14(b), GRS 16 Item 14(c), GRS 16 Item 14(d) GRS 16 Item 14(e), GRS 16 Item 14(f)(1), GRS 16 Item 14(f)(2).

The disposition is longer than the GRS because the official records are electronic and

coordinated retention periods are necessary to implement the schedule for electronic records.

**FEDERAL AVIATION ADMINISTRATION  
FINANCIAL RECORDS DISPOSITION SCHEDULE**

**Appendix A to SF-115 dated September 30, 2009**

**1. Overview**

The following is an inventory of current information systems that store financial records as described in Attachment A of the SF 115. All future FAA information systems that are developed and identified that store financial records shall also be covered by this schedule.

**2. Current Inventory**

1.	ABA	ABA LAN	ABA Local Area Network
2.	ABA	ABA RTS	ABA Reimbursable Tacking System
3.	ARC	ABS	AUTOMATED BUDGET SYSTEM (ABS)
4.	ATO	Alaska Terminal Enroute FMS	
5.	ABA	ARS Datamart	
6.	ARC	Asset Definition Interface	
7.	ATO	ATO NDC	ATO National Data Centere- (financial records only)
8.	ATO	ATO RTS	ATO Reimbursable Tracking System
9.	ATO	BAD	Budget Analysis Database
10.	ATO	BAM	Budget Analysis Management System Module
11.	ATO	BAMS	Budget Analysis Management System
12.	ATO	BEST	Budget Execution Status Toolset
13.	ATO	BET	Budget Execution Tool
14.	ASH	BOOK\$	BOOK\$
15.	AVS	BOSS	BOSS
16.	ATO	BRT	Budget Requirements Tool
17.	ATO	BTR	Budget Team Reports
18.	ATO	BTS	Budget Tracking System
19.	ATO	BUDG	Budget Compilation and Reporting Tool
20.	ARC	BudString	BudString
21.	ATO	CAF	Capitalization Authorization Form
22.	ARC	Capitalization	(Capitalization Tracking)
23.	ATO	CapLog	Capitalization Log
24.	ABA	CAS	Cost Accounting System
25.	ABA	CAS Datamart	
26.	ATO	CCPS	Credit Card Processing System
27.	ARC	CIP	Construction In progress reports
28.	ATO	CPM	CPM 2000
29.	ATO	COMS	COMS Financial Analysis
30.	ARC	DELPHI DCF	DELPHI Document Control Form
31.	ARC	Delphi Reports	Delphi Reports
32.	ATO	Delphi String Tool (National)	
33.	ARC	Delphi Vendor Entry	Delphi Vendor Entry
34.	ARC	Delphi_Assets	Delphi_Assets
35.	ARC	DLADS	Duplicate Line Adjustment Data
36.	ABA	DOCMAN	DOCMAN
37.	ABA	Docshare	Docshare
38.	ABA	DTF	DELPHI Transaction File
39.	ATO	Expense Tracking	
40.	ABA	FABS	Financial Allotment Budgeting System
41.	ATO	FMS	Financial Management Systems

42. ABA	GRC	Governance Risk and Compliance
43. ABA	IFACTS	Intranet Financial Accounting and Cuff Tracking System
44. ABA	IFAS	Interim Fixed Asset System
45. ATO	JAI DB	Joint Acceptance Inspection Database
46. ABA	LDR Datamart	
47. ABA	OFCS	Over Flight Collection System
48. ATO	OPFSM	Operations Financial Plan Management
49. ATO	PABACUS	PABACUS
50. ABA	PAD	Project Activity Dictionary
51. ABA	PAD Datamart	
52. ATO	PCPS	Purchasing Card Processing System
53. ABA	PDL	Project Document Library
54. ABA	PROFITS	Property and Financial Tracking System
55. ABA	Quality Center	Quality Center
56. ABA	RADS	Reporting and Distribution System
57. ATO	RCT Checklist	Regional Capitalization Team Checklist
58. ATO	REDMACs	Research and Development Management & Acquisitions
59. ATO	REGIS	Regional Information Systems
60. ATO	RPT Projects	
61. ABA	SAVES	Strategic Acquisition of Various Equipment and Supplies
62. ATO	SSBA	Single Source Budget Application
63. ARC	Transmittal	
64. ABA	Waivers	Waivers
65. ABA	HAL 9000	
66. ABA	Excess Property Database	
67. ATO	FMSaTO-P	
68. ARC	Academy Resource Tool	
69. ARC	Flight Plan Pricing System	
70. ARC	PATa- Payroll Analysis Tool	
71. ARC	Mass Additions	



1. ABA	ABALAN	ABA Local Area Network
2. ABA	ABAeRTS	ABA Reimbursable Tacking System
3. ARC	ABS	
4. ATO	Alaska Terminal Enroute FMS	
5. ABA	ARS Datamart	
6. ARC	Asset Definition Interface	
7. ATO	ATO NDC	ATO National Data Centere- (financial records only)
8. ATO	ATO RTS	ATO Reimbursable Tacking System
9. ATO	BAD	
10. ATO	BAM	
11. ATO	BAMS	
12. ATO	BEST	
13. ATO	BET	
14. ASH	BOOK\$	
15. AVS	BOSS	
16. ATO	BRT	
17. ATO	BTR	
18. ATO	BTS	
19. ATO	BUDG	
20. ARC	BudString	BudString
21. ATO	CAF	
22. ARC	Capitalization	(Capitalization Tracking)
23. ATO	CapLog	
24. ABA	CAS	
25. ABA	CAS Datamart	
26. ATO	CCPS	
27. ARC	CIP	
28. ATO	CPM	
29. ATO	COMS	
30. ARC	DELPHI DCF	DELPHI Document control form
31. ARC	Delphi Reports	
32. ATO	Delphi String Tool (National)	
33. ARC	Delphi Vendor Entry	Delphi Vendor Entry
34. ARC	Delphi_Assets	Delphi_Assets
35. ARC	DLADS	
36. ABA	DOCMAN	DOCMAN
37. ABA	Docshare	Docshare
38. ABA	DTF	
39. ATO	Expense Tracking	
40. ABA	FABS	
41. ATO	FMS	
42. ABA	GRC	
43. ABA	IFACTS	
44. ABA	IFAS	
45. ATO	JAI DB	
46. ABA	LDR Datamart	
47. ABA	OFCS	
48. ATO	OPSFM	
49. ATO	PABACUS	
50. ABA	PAD	
51. ABA	PAD Datamart	
52. ATO	PCPS	

53. ABA	PDL
54. ABA	PROFITS
55. ABA	Quality Center
56. ABA	RADS
57. ATO	RCT Checklist
58. ATO	REDMACs
59. ATO	REGIS
60. ATO	RPT Projects
61. ABA	SAVES
62. ATO	SSBA
63. ARC	Transmittal
64. ABA	Waivers
65. ABA	HAL 9000
66. ABA	Excess Property Database
67. ATO	FMS & ATO-P

## **AUTOMATED BUDGET SYSTEM (ABS)**

Budget Analysis Database  
Budget Analysis Management System Module  
Budget Analysis Management System  
Budget Execution Status Toolset  
Budget Execution Tool  
BOOK\$  
BOSS  
Budget Requirements Tool  
Budget Team Reports  
Budget Tracking System  
Budget Compilation and Reporting Tool

Capitalization Authorization Form

Capitalization Log  
Cost Accounting System

Credit Card Processing System  
Construction In progress reports  
CPM 2000  
COMS Financial Analysis

Delphi Reports

Duplicate Line Adjustment Data

DELPHI Transaction File

Financial Allotment Budgeting System  
Financial Management Systems

Governance Risk and Compliance  
Intranet Financial Accounting and Cuff Tracking System  
Interim Fixed Asset System  
Joint Acceptance Inspection Database

Over Flight Collection System  
Operations Financial Plan Management

PABACUS

Project Activity Dictionary

Purchasing Card Processing System

Property and Financial Tracking System  
Quality Center

Regional Capitalization Team Checklist  
Research and Development Management & Acquisitions

Waivers

Project Document Library

Reporting and Distribution System

Regional Information Systems

Strategic Acquisition of Various Equipment and Supplies  
Single Source Budget Application

# FAA FINANCIAL RECORDS SCHEDULING MAP

## Big Bucket Title: Financial Management Flexible Schedule

### FEA BRM: Management of Government Resources - Financial Management

SF 115C Item	Item Name (subBucket)	Series Title	FEA BRM Process	Proposed Main Retention	Proposed New Retention Period	1350.15C3 Records	Description (Current Series Title)	Current Retention Period	Current Citation	Office of Primary Responsibility	SYSTEM
1	Financial Policy	Financial Policy Files	4.5.6.1 Set Financial Policy and Procedures	Temporary	3 years after superseded	NEW	Financial policies that are enacted by the Office of Financial Services and official FAA financial policies including, but not limited to those in the business process areas of: • Administrative Control of Funds, • Budget, • Accounting, • Capitalization, • External Reporting • Internal Controls, • Payroll, • Travel, • Contract Financial Management, • Grant Financial Management, • Cash Management • Working Capital Fund, • Cost Accounting, • Special Accounts, • Other Financial Policies Policy	NA	NA	Office of Financial Reporting	LAN
			4.5.2.1 Set Budget Policy	Temporary	3 years after superseded	NEW	Financial policies that are enacted by the Office of Financial Services and official FAA financial policies including, but not limited to those in the business process areas of: • Administrative Control of Funds, • Budget, • Accounting, • Capitalization, • External Reporting • Internal Controls, • Payroll, • Travel, • Contract Financial Management, • Grant	NA	NA	Office of Budget	LAN
		Financial Policy Correspon dence Files		Temporary	7 years	2700 1a (p. 107)	Policy correspondence files . Correspondence, reports, and related materials maintained ... relating to the development and establishment of agency accounting policies, systems, and procedures	Transfer to FRC after 4 years, destroy after 10 years	NC-174-124 Item 1	Office of Financial Operations	LAN
				Temporary	7 years	2700 1b (p. 107)	Policy correspondence files : Memorandum copies of accountable officers' return including statements of transactions and accountability . excluding freight records ...	1 year	GRS 6 Item 1(b)	Office of Financial Operations	LAN
2	Accounting and Cash Management										
			4.5.1 Accounting	Temporary	7 years	2710 1a (p. 107)	General accounting operations correspondence files : Accounting administration files	2 years	GRS 6 Item 5 (a)	Office of Financial Operations	LAN
				Temporary	7 years	2710 1b (p. 107)	General accounting operations correspondence files : all other files	3 years	GRS 6 Item 5 (b)	Office of Financial Operations	LAN
				Temporary	7 years	2710 2 (p. 108)	General Fund files: Records relating to availability, collection, custody, and deposit of funds including appropriation warrants and certificates of deposit	3 years	GRS 6 Item 4	Office of Financial Operations	LAN
				Temporary	7 years	2710 2a (p. 108)	General Fund Files. Accountable officer's files	Transfer to FRC after 1 year, destroy when 6 years 3 months	GRS 6 Item 1 (a)	Office of Financial Operations	LAN
		Accounting Records		Temporary	7 years	2710 3a (p.109)	Email and word processing system copies: copies that have no further administrative values after recordkeeping copy is made	180 days	GRS 6 Item 6	Office of Financial Operations	LAN

# FAA FINANCIAL RECORDS SCHEDULING MAP

SF 115 Item	Item Name (subBucket)	Series Title	FEA-BRM Process	Proposed Main Retention	Proposed New Retention Period	1350.15C3 Records	Description (Current Series Title)	Current Retention Period	Current Citation	Office of Primary Responsibility	SYSTEM
				Temporary	7 years	2710 3b (p.109)	Email and word processing system copies: Copies used for dissemination, revision, or updating that are maintained in addition to the recordkeeping copy	Destroy when dissemination is completed	GRS 6 Item 6	Office of Financial Operations	LAN
				Temporary	7 years	2710 13 (p. 112)	General Ledger account files	6 years and 3 months	GRS 7 Item 1	Office of Financial Operations	DELPHI, DTF, RADS
				Temporary	7 years	2710 14 (p. 112)	Allotment and ledger distribution transaction files	6 years and 3 months	GRS 6 Item 1	Office of Financial Operations	DELPHI, DTF, RADS
				Temporary	7 years	2710 15a (p. 112)	Posting and control files (documents subsidiary to the general and allotment ledger accounts...): Originals	3 years	GRS 6 Item 4a	Office of Financial Operations	DELPHI, DTF, RADS
				Temporary	7 years	2710 15b (p. 112)	Posting and control files (documents subsidiary to the general and allotment ledger accounts...): Copies	2 years	GRS 6 Item 4b	Office of Financial Operations	DELPHI, DTF, RADS
				Temporary	7 years	2700 18a (p.108)	Waiver of claims files : Approved waivers	6 years and 3 months	GRS 6 Item 11(a)	Office of Financial Operations	LAN
				Temporary	7 years	2700 2b (p. 108)	Waiver of claims files : Denied waivers	Destroyed with related claims files	GRS 6 Item 11(b)	Office of Financial Operations	LAN
				Temporary	3 years	2710 9 (p. 111)	GAO Exception files	1 year	GRS 6 Item 2	Office of Financial Operations	LAN
				Temporary	3 years	2710 10a (p. 111)	Certificate of Settlement files : Closed account settlements, supplemental and final balance settlements	2 years	GRS 6 Item 3a	Office of Financial Operations	LAN
				Temporary	3 years	2710 10b (p. 111)	Certificate of Settlement files : Periodic settlements	When subsequent settlement is received	GRS 6 Item 3b	Office of Financial Operations	LAN
				Temporary	3 years	2710 11	Accountable officer designee files	2 years	GRS 7 Item 1	Office of Financial Operations	LAN
				Temporary	3 years	2710 12 (p. 112)	Availability, collection, custody, and deposit files	3 years	GRS 6 Item 4	Office of Financial Operations	LAN
				Temporary	3 years	2710 16 (p. 112)	Passenger Transportation Files	Transfer after 1 year, destroy after 6 years	GRS 6 Item 1a	Office of Financial Operations	LAN
				Temporary	3 years	2710 17a (p. 113)	Passenger Transportation (Individual) Files: Employee travel folders	Transfer after 1 year, destroy after 6 years	GRS 6 Item 3a	Office of Financial Operations	LAN
				Temporary	3 years	2710 17b (p. 113)	Passenger Transportation (Individual) Files: Obligation copies	when funds are obligated	GRS 9 Item 3b	Office of Financial Operations	LAN
				Temporary	3 years	2710 18 (p.113)	Transportation request accountability files	1 year	GRS 6 Item 1b	Office of Financial Operations	LAN
				Temporary	3 years	2710 19 (p.113)	Gasoline sales tickets	3 years or GAO audit	GRS 9 Item 7	Office of Financial Operations	LAN
				Temporary	3 years	2710 20 (p. 113)	Telephone toll tickets	3 years or GAO audit	GRS 6 Item 8	Office of Financial Operations	LAN
				Temporary	3 years	2710 21 (p. 113)	Telegrams	3 years or GAO audit	GRS 6 Item 9	Office of Financial Operations	LAN
				Temporary	3 years	2710 22 (p.113)	Administrative claims files	6 years and 3 months	GRS 6 Item 10a	Office of Financial Operations	LAN
										Office of Financial Operations	Delphi, DTF, RADS
										Office of Financial Operations	Delphi, DTF, RADS
										Office of Financial Operations	Delphi, DTF, RADS
										Office of Financial Operations	Delphi, DTF, RADS
										Office of Budget	LAN
					3 years	2500 1a (p. 103)	Correspondence files in formally organized budget offices	2 years	GRS 5 Item 1	Office of Budget	ABA LAN
					3 years	2500 2a (p. 104)	Email and word processing system copies. Copies that have no administrative values	180 days	GRS 5 Item 5 (a)	Office of Budget	ABA LAN

# FAA FINANCIAL RECORDS SCHEDULING MAP

SF 115 Item	Item Name (subBucket)	Series Title	FEA BRM Process	Proposed Main Retention	Proposed New Retention Period	1350.15C3 Records	Description (Current Series Title)	Current Retention Period	Current Citation	Office of Primary Responsibility	SYSTEM
		Control Records	4.5.2 Funds Control		3 years	2500 2b (p. 104)	Email and word processing system copies. Copies used for dissemination, revision, or updating that are maintained in addition to the recordkeeping copy	When completed	GRS 5 Item 5 (b)	Office of Budget	ABALAN
3	Budget										
			3.5.1 Budget Formulation	Temporary	7 years						FABS, Delphi
		Budget Background Records		Temporary	7 years	2500 1b (p. 104)	Budget background records. Cost statements, rough data, in the preparation of the annual budget estimates	1 year	GRS 5 Item 2	Office of Budget	
				Permanent	7 years	2500 4a (p. 105)	Annual Budget Estimate Files. Record copies of estimates comprised of appropriation language sheets, charts, statements, etc. maintained at the agency level	transfer to FRC after 5, destroy after 20	NC1-237-77-3 Item 92 (3)	Office of Budget	

# FAA FINANCIAL RECORDS SCHEDULING MAP

SF 115 Item	Item Name (subBucket)	Series Title	FEA BRM Process	Proposed Main Retention	Proposed New Retention Period	1350.15C3 Records	Description (Current Series Title)	Current Retention Period	Current Citation	Office of Primary Responsibility	SYSTEM
		Budget Working Files	3.5.1.1 Formulate Operational, Research and Capital Budget	Permanent	7 years	2500 4b (p. 105)	Annual Budget Estimate Files. All other records	when no longer needed	NC1-237-77-3 Item 92 (3)	Office of Budget	
				Temporary	7 years	2500 5 (p. 105)	Budget working files (work papers, cost statements) accumulated in preparation of projected fiscal programs and annual budget estimates	1 year after close of fiscal year covered by the budget	GRS 5 Item 2	Office of Budget	
				Permanent	7 years	2500 6a2 (p. 105)	Records of the Administrator's Review Committee (Agency office): Agendas, correspondence, etc	when no longer needed	NC1 237 77 3 Item 92 (4)	Office of Budget	
					7 years	2500 6a1 (p.105)	Records of the Administrator's Review Committee (Agency office) : Board meeting minutes.	transfer to FRC after 10, offer to NARA after 15	NC1 237 77 3 Item 92 (4)	Office of Budget	
					7 years	2500 6a3 (p.105)	Records of the Administrator's Review Committee (Agency office) : Spring review	transfer to FRC after 10, offer to NARA after 15	NC1 237 77 3 Item 92 (4)	Office of Budget	
					7 years	2500 6a4 (p.105)	Records of the Administrator's Review Committee (Agency office). Special studies notebooks	transfer to FRC after 10, offer to NARA after 15	NC1 237 77 3 Item 92 (4)	Office of Budget	
					7 years	2500 6b (p. 106)	Records of the Administrator's Review Committee (all other offices):	transfer to FRC after 10, offer to NARA after 15	NC1 237 77 3 Item 92	Office of Budget	
				Temporary	7 years	2520	Budget Preparation		OPR action needed to request disposition authority	Office of Budget	
			3.5.2 Capital Planning	Temporary	7 years					Office of Budget	
			3.5.2.1 Keep Track/Monitor Operational, Research and Capital Budget	Temporary	7 years					Office of Budget	
			3.5.5 Budget Execution	Temporary	7 years					Office of Budget	
		Budget Apportionment Files	3.5.5.1 Execute Operational, Research and Capital Budget	Temporary	7 years	2600 (p.106)	Appropriations & Funding		OPR action needed to request disposition authority	Office of Budget	
					7 years	2610 (p. 107)	Budget Operations and Appropriations		OPR action needed to request disposition authority	Office of Budget	
					7 years	2620 (p. 107)	F & E Budget		OPR action needed to request disposition authority	Office of Budget	
		Budget Files									
			4.5.2.2 Approve and Present Operational, Research and Capital Budget	Temporary	7 years					Office of Budget	ABA LAN
		Budget Reporting Files	4.5.6.4 File Proprietary and Budgetary Report with Oversight Agency	Permanent	7 years	2510 1a (p.106)	Budgetary Report Files . Annual report	After 5 years	GRS 5 Item 3(a)	Office of Budget	LAN
				Temporary	7 years	2510 1b (p.106)	Budgetary Report Files : All other reports	After 3 years	GRS 5 Item 3(b)	Office of Budget	AITS, LAN
				Temporary	7 years	2510 2a (p.106)	Intra Regional Report Files. Regional Budget Office	4 years	NNA - 1017 Item 146	Office of Budget	AITS, LAN
				Temporary	7 years	2510 2b (p.106)	Intra Regional Report Files: All others	1 year	NNA - 1017 Item 146	Office of Budget	PRISM, LAN



# FAA FINANCIAL RECORDS SCHEDULING MAP

SF 115 Item	Item Name (subBucket)	Series Title	FEA BRM Process	Proposed Main Retention	Proposed New Retention Period	1350.15C3 Records	Description (Current Series Title)	Current Retention Period	Current Citation	Office of Primary Responsibility	SYSTEM
4	Payments and Receivables										
			4.5.3 Payments	Temporary						Office of Financial Operations	
		Payments/ Purchases Records	4.5.3.1 Create and Maintain Payment Data	Temporary	7 years	2710 6a (p.110)	Commercial freight and passenger transportation files: Original vouchers	transfer to FRC after 1 year, destroy after 6 years	GRS 9 Item 1(a)	Office of Financial Operations	Delphi, DTF, RADS, LAN
				Temporary	7 years	2710 6b (p.110)	Commercial freight and passenger transportation files: Records covering payment for commercial freight and passenger ...	10 years	GRS 9 Item 1(b)	Office of Financial Operations	Delphi, DTF, RADS, LAN
				Temporary	7 years	2710 6c (p.110)	Commercial freight and passenger transportation files: Issuing office copies of government bills of lading, n...	6 years	GRS 9 Item 1(c)	Office of Financial Operations	Delphi, DTF, RADS, LAN
				Temporary	7 years	2710 6f (p.110)	Commercial freight and passenger transportation files: Lost or damage shipment files	6 years	GRS 9 Item 2	Office of Financial Operations	Delphi, DTF, RADS, LAN
				Temporary	7 years	2710 7a1 (p.111)	Employee Surety Bond files: Purchased before 1/1/56	15 years after bond becomes inactive	GRS 6 Item 6 (a) (1)	Office of Financial Operations	Delphi, DTF, RADS, LAN
				Temporary	7 years	2710 7a2 (p.111)	Employee Surety Bond files: Purchased after 12/31/55	15 years after end of bond premium period	GRS 6 Item 6 (a) (2)	Office of Financial Operations	Delphi, DTF, RADS, LAN
				Temporary	7 years	2710 7b (p.111)	Other copies of bonds and related papers	destroy when bond becomes inactive	GRS 6 Item 6 (b)	Office of Financial Operations	Delphi, DTF, RADS, LAN
				Temporary	7 years	2710 8 (p.111)	Accountable Officers' Returns	1 year old	GRS 6 Item 1 (b)	Office of Financial Operations	Delphi, DTF, RADS, LAN
				Temporary		2750	Voucher Examination and Certification		OPR action needed to request		
		Miscellaneous Receipts Collection Files	4.5.3.2 Process Vendor or Supplier Invoices	Temporary	7 years	2710 6d (p.110)	Commercial freight and passenger transportation files: Obligation copy of commercial passenger transportation	when funds are obligated	GRS 9 Item 1(d)	Office of Financial Operations	Delphi, DTF, RADS, LAN
				Temporary	7 years	2710 6e (p.110)	Commercial freight and passenger transportation files: Unused ticket redemption forms	3 years	GRS 9 Item 1(e)	Office of Financial Operations, ARC	Delphi, DTF, RADS, LAN
			4.5.3.3 Transmit Disbursement Data to Treasury	Temporary	7 years					Office of Financial Operations	Delphi, DTF, RADS
			4.5.3.4 Search, Record, and Accrue Liability	Temporary	7 years					Office of Financial Operations	Delphi, DTF, RADS
			4.5.3.5 Process Contracts, Travel, and Small Purchases Payment	Temporary	7 years					Office of Financial Operations	Delphi, DTF, RADS
			4.5.4 Collections and Receivables	Temporary	7 years					Office of Financial Operations	Delphi, DTF, RADS
4		Debt Collection		Temporary	7 years	2710 23a (p.114)	Claims by the US subject to the Federal claims collection standards : Claims which	6 years 3 months	GRS 6 Item 10b1	Office of Financial Operations	DTF, Delphi, RADS, LAN
4				Temporary	7 years	2710 23b1 (p.114)	Claims by the US subject to the Federal claims collection standards : Claims for which collection action has been terminated under 4 CFR Part 104. Claims for which the Government's right to collect was not extended.	Destroy 10 years, 3 months after the year in which the Government's right to collect first accrued.	GRS 6 Item 10b2a	Office of Financial Operations	DTF, Delphi, RADS, LAN
4				Temporary	7 years	2710 23b2 (p.114)	Claims by the US subject to the Federal claims collection standards : Claims for which collection action has been terminated under 4 CFR Part 104. Claims for which the Government is entitled (per 28 U.S.C. 2415) to additional time to initiate legal action.	Destroy 3 months after the end of the extended period	GRS 6 Item 10b2b	Office of Financial Operations	DTF, Delphi, RADS, LAN

# FAA FINANCIAL RECORDS SCHEDULING MAP

SF 115 Item	Item Name (subBucket)	Series Title	FEA BRM Process	Proposed Main Retention	Proposed New Retention Period	1350.15C3 Records	Description (Current Series Title)	Current Retention Period	Current Citation	Office of Primary Responsibility	SYSTEM
4		Records and Files	3.7.1 Debt Collection	Temporary	7 years	2710@3b3 (p.114)	Claims by the US subject to the Federal claims collection standards : Claims for which collection action has been terminated under 4 CFR Part 104. Claims that the agency administratively determines are not owed to the United States after collection action was initiated	6 years 3 months	GRS 6 Item 10b3	Office of Financial Operations	DTF, Delphi, RADS, LAN
4				Temporary	7 years	2710 23b4 (p.114)	Claims by the US subject to the Federal claims collection standards. Claims for which collection action has been terminated under 4 CFR Part 104. Claims files that are affected by a court order or that are subject to litigation proceedings.	Destroy when the court order is lifted, litigation is concluded, or when 6 years, 3 months old, whichever is later.	GRS@ Item 10c	Office of Financial Operations	DTF, Delphi, RADS, LAN
4			3.7.1.1 Reconcile Receivables	Temporary	7 years					Office of Financial Operations	DTF, Delphi, Rads
4			3.7.1.2 Monitor Delinquent Accounts	Temporary	7 years					Office of Financial Operations	DTF, Delphi, Rads
5	Reimbursables Records	Reimbursable Agreement Files and related correspondence	4.5.4.2 Recognize Reimbursable Receivable and Other Receivable (Public)	Temporary	7 years	2500 3 (p. 104)	Case files relating to reimbursable agreements entered into with the Agency for International Development, Department of Defense, and others to furnish supplies, equipment, and services relating to aviation to foreign countries, consisting of memorandums of agreement; project implementation orders; obligation, expenditure, and billing documents; and related correspondence.	Transfer after 4, destroy after 19 years	NC1-237-77-3 Item 92 (2) Approved 12/2/77	Office of Financial Operations	ABA@RTS,@ATO Reimbursable System
			4.5.4.1 Issue Bills to OGA (Inter-Agency Agreement) and the Public (Non-Federal Entity)	Temporary	7 years					Office of Financial Operations	ABA@RTS,@ATO Reimbursable System
			4.5.1.8 Process Transfers and Credits to Agency's Account with Treasury by OGA and Outside Source	Temporary	7 years					Office of Financial Operations	Delphi, DTF, RADS
6	Asset and Liability Management Records										
			4.5.5.2 Construct Fixed Asset		7 years						
			4.5.5.3 Depreciate Fixed Asset		7 years					Office of Financial Operations	PRISM, LAN
			4.5.5.4 Record Change to Fixed Asset Records		7 years					Office of Financial Operations	N/A
			4.5.5.5 Reconcile Fixed Asset		7 years					Office of Financial Operations	N/A

# FAA FINANCIAL RECORDS SCHEDULING MAP

SF 115 Item	Item Name (subBucket)	Series Title	FEA/BRM Process	Proposed Main Retention	Proposed New Retention Period	1350.15C3 Records	Description (Current Series Title)	Current Retention Periods	Current Citation	Office of Primary Responsibility	SYSTEM
			3.7 Revenue Collection	Temporary							
			3.7.2 User Fee Collection	Temporary	7 years					Office of Financial Operations	DTF, OFCSm
			3.7.2.2 Account for Aviation Trust Fund	Temporary	7 years					Office of Financial Reporting	DTF, OFCSm
			4.5.5 Asset and Liability Management		7 years					ATO-A	
				Temporary	7 years	4400 1 (p.161)	General correspondence file	2 years	GRS 3 Item 1	ATO-A	CAS, LAN
				Temporary	7 years	4400 3a1a (p.162)	Routine procurement files for transactions > \$2000	6 years and 3 months	GRS 3 Item 3 (a)(1)(a)	ATO-A	CAS, rANm
				Temporary	7 years	4400 3a1b (p.162)	Routine procurement files for transactions < \$2000	3 years	GRS 3 Item 3 (a)(1)(b)	ATO-A	CAS, LAN
				Temporary	7 years	4400 3a2a (p.162)	Pre 1995 Routine procurement files for transactions > \$2000	6 years and 3 months	GRS 3 Item 3 (a)(2)(a)	ATO-A	CAS, LAN
				Temporary	7 years	4400 3a2b (p.162)	Pre 1995 Routine procurement files for transactions > \$2000	3 years	GRS 3 Item 3 (a)(2)(b)	ATO-A	CAS, rAN
				Temporary	7 years	4400 3b (p.162)	Obligation copy	Destroy when funds are obligated	GRS 3 Item 3b	ATO-A	CAS, LAN
				Temporary	7 years	4400 3c (p.163)	Other copies of records described above used component elements of a procurement office for administrative purposes	Destroy upon termination or completion	GRS 3 Item 3c	ATO-A	CAS, rAN
				Temporary	7 years	4400 3d (p.163)	Data submitted to FPDS	5 years old	GRS 3 Item 3d	ATO-A	CAS, LAN
				Temporary	7 years	4400 4 (p.163)	Copies of contracts, procurement documents, purchase orders, etc	Destroy after completion of transaction	GRS 3 Item 3c	ATO-A	CAS, LAN
				Temporary	7 years	4400 5a (p.163)	Successful bids and proposals	Destroy with related contract case files	GRS 3 Item 5a	ATO-A	Delphi, DTF, RADS
				Temporary	7 years	4400 5b (p.163)	Solicited and unsolicited bids relating to small purchases as defined in FAR 48 CFR 13.3	1 year	GRS 3 Item 5b1	ATO-A	Delphi, DTF, RADS
				Temporary	7 years	4400 5c1 (p.163)	Relating to transactions above the small purchase limitations in 48 CFR Part 13, when filed separately from contract case files	Destroy when contract is completed	GRS 3 Item 5 (b) (2) (a)	ATO-A	CAS, rADSsm
				Temporary	7 years	4400 5c2 (p.163)	Relating to transactions above the small purchase limitations in 48 CFR Part 13, when filed with contract case files	Destroy with related contract case files	GRS 3 Item 5 (b) (2) (b)	ATO-A	Delphi, DTF, RADS
				Temporary	7 years	4400 5d1 (p.164)	Canceled solicitation files : Formal solicitations of offers to provide products	5 years	GRS 3 Item 5(c)(1)	ATO-A	Delphi, DTF, RADS
				Temporary	7 years	4400 5d2 (p.164)	Canceled solicitation files : Unopened bids	Return to bidder	GRS 3 Item 5(c)(2)	ATO-A	Delphi, DTF, RADS
				Temporary	7 years	4400 5d3 (p.164)	Canceled solicitation files : List of acceptable bidders	When obsolete	GRS 3 Item 5(d)	ATO-A	LAN
				Temporary	7 years	4400 6 (p.164)	Canceled bid files	1 year	NC1-237-77-3 Item 5a	ATO-A	LAN
				Temporary	7 years	4400 7 (p.164)	Bidder qualifications files	When superseded	GRS 3 Item 5 (d)	ATO-A	LAN
				Temporary	7 years	4400 8 (p.164)	Procurement report files	2 years	GRS 3 Item 4 (a)	ATO-A	LAN
				Temporary	7 years	4400 9 (p.164)	Catalog files	When superseded, obsolete or no longer needed	nonrecord	ATO-A	LAN
				Temporary	7 years	4400 10a (p.164)	Printer files (requisitions, invoices, and related papers)	3 years after completion or cancellation of requisition	GRS 3 Item 6 (a)	ATO-A	LAN
				Temporary	7 years	4400 10b (p.164)	Accounting copy of requisitions	3 years after period covered by related account	GRS 3 Item 6 (b)	ATO-A	LANm
				Temporary	7 years	4400 11 (p.165)	Non personal requisition files (laundry, duplication)	1 year	GRS 3 Item 7	ATO-A	LAN
				Temporary	7 years	4400 12a (p.165)	Requisitions for supplies and equipment for current inventory (stockroom)	2 years	GRS 3 Item 8 (a)	ATO-A	
				Temporary	7 years	4400 12b (p.165)	Requisitions for supplies and equipment for current inventory (all other copies)	6 months	GRS 3 Item 8 (b)	ATO-A	
				Temporary	7 years	4400 13a (p.165)	Inventory files (list)	2 years from date of list	GRS 3 Item 9 (a)	ATO-A	GRC, rAN
				Temporary	7 years	4400 13b (p.165)	Inventory files (cards)	2 years after continuance	GRS 3 Item 9 (b)	ATO-A	GRC, rAN
				Temporary	7 years	4400 13c (p.165)	Inventory files (report of survey files, not covered in General Records Schedule)	2 years after date of survey	GRS 3 Item 9 (c)	ATO-A	GRC, rAN
				Temporary	7 years	4400 14 (p.165)	Telephone records	3 years	GRS 3 Item 10	ATO-A	GRC, rAN

Asset

# FAA FINANCIAL RECORDS SCHEDULING MAP

SF 15 Item	Item Name (subBucket)	Series Title	FEA/BRM Process	Proposed Main Retention	Proposed New Retention Period	1350.15C3 Records	Description (Current Series Title)	Current Retention Period	Current Citation	Office of Primary Responsibility	SYSTEM
		Account Files	4.5.5.1 Acquire Fixed Asset	Temporary	7 years	4400 15 (p. 165)	Contractors' payrolls files submitted to DoLabor	3 years	GRS 3 Item 11	ATO-A	GRC, rBAN
				Temporary	7 years	4400 16 (p. 165)	Tax exemption certificates	3 years	GRS 3 Item 12	ATO-A	GRC, rBAN
				Temporary	7 years	4400 17 (p. 166)	Unsuccessful grant application files	3 years	GRS 3 Item 13	ATO-A	GRC, rBAN
				Temporary	7 years	4400 18 (p. 166)	Grant administrative files	2 years	GRS 3 Item 14	ATO-A	GRC, rBAN
				Temporary	7 years	4400 19a (p. 166)	Contracts appeals case files (before 10/1/79)	6 years and 3 months after final action on decision	GRS 3 Item 15 (a)	ATO-A	GRC, LAN
				Temporary	7 years	4400 19b (p. 166)	Contracts appeals case files after 9/30/79	1 year after final action on decision	GRS 3 Item 15 (b)	ATO-A	GRC, rBAN
				Temporary	7 years	4400 20 (p. 166)	Contractor's statement of contingent or other fees	When obsolete	GRS 3 Item 16	ATO-A	GRC, rBAN
				Temporary	7 years	4400 21 (p. 166)	Small and disadvantaged business utilization files	3 years	GRS 3 Item 17	ATO SBO	GRC, LAN
				Temporary	7 years	4400 22a (p. 167)	Email and word processing system copies (copies with no further administrative value)	180 days	GRS 3 Item 18	ATO-A	GRC, rBAN
				Temporary	7 years	4400 22b (p. 167)	Copies used for dissemination, revision or updating that are maintained	When completed	GRS 3 Item 18	ATO-A	GRC, LAN
				Temporary	7 years	4402 (p.167)	FAA Procurement Manual		OPR needed to request disposition authority	ATO-A	GRC, rBAN
				Temporary	7 years	4405 (p.167)	Procurement authorities & responsibilities		OPR needed to request disposition authority	ATO-A	GRC, LAN
				Temporary	7 years	4410 (p.167)	Office supplies		OPR needed to request disposition authority	ATO-A	Delphi, DTF, RADS
				Temporary	7 years	4415 (p.167)	Procurement request		OPR needed to request disposition authority	ATO-A	Delphi, DTF, RADS
				Temporary	7 years	4420 (p.167)	Real property acquisition		OPR needed to request disposition authority	ATO-A	Delphi, DTF, RADS
				Temporary	7 years	4423 (p.167)	Leases, licenses, and permits		OPR needed to request disposition authority	ATO-A	Delphi, DTF, RADS
				Temporary	7 years	4426 (p.168)	Purchase, condemnation, and transfer		OPR needed to request disposition authority	ATO-A	
				Temporary	7 years	4430 (p.168)	Personal property acquisition		OPR needed to request disposition authority	ATO-A	
				Temporary	7 years	4431 (p.168)	Advertised contracts		OPR needed to request disposition authority	ATO-A	
				Temporary	7 years	4432 (p.168)	Negotiated contracts		OPR needed to request disposition authority	ATO-A	DOI NBC
				Temporary	7 years	4433 (p.168)	Open market purchasing		OPR needed to request disposition authority	ATO-A	DOI NBC
				Temporary	7 years	4435 (p.168)	Contract clauses, bonds, insurance and taxes		OPR needed to request disposition authority	ATO-A	DOI NBC

# FAA FINANCIAL RECORDS SCHEDULING MAP

SF 115 Item	Item Name (subBucket)	Series Title	FEA/BRM Process	Proposed Main Retention	Proposed New Retention Period	1350.15C3 Records	Description (Current Series Title)	Current Retention Period	Current Citation	Office of Primary Responsibility	SYSTEM
				Temporary	7 years	4436 (p.166)	Foreign purchases		OPR needed to request disposition authority	ATO-A	DOI NBC
				Temporary	7 years	4437 (p.168)	Acquisition from government sources		OPR needed to request disposition authority	ATO-A	DOI NBC
				Temporary	7 years	4440 (p.168)	Contractual services		OPR needed to request disposition authority	ATO-A	DOI NBC
				Temporary	7 years	4441 (p.168)	Leased communications		OPR needed to request disposition authority	ATO-A	DOI NBC
				Temporary	7 years	4442 (p.168)	Transportation		OPR needed to request disposition authority	ATO-A	DOI NBC
				Temporary	7 years	4443 (p.168)	Construction		OPR needed to request disposition authority	ATO-A	DOI NBC
				Temporary	7 years	4444 (p.168)	Concessions (contracting)		OPR needed to request disposition authority	ATO-A	DOI NBC
				Temporary	7 years	4445 (p.169)	Other services		OPR needed to request disposition authority	ATO-A	DOI NBC
				Temporary	7 years	4450 (p.169)	Contract Administration		OPR needed to request disposition authority	ATO-A	DOI NBC
				Temporary	7 years	4453 (p.169)	Inspection, acceptance, and delivery		OPR needed to request disposition authority	ATO-A	DOI NBC
				Temporary	7 years	4455 (p.169)	Contract modifications		OPR needed to request disposition authority	ATO-A	DOI NBC
				Temporary	7 years	4456 (p.169)	Payments		OPR needed to request disposition authority	ATO-A	DOI NBC
				Temporary	7 years	4457 (p.169)	Claims and disputes		OPR needed to request disposition authority	ATO-A	DOI NBC
				Temporary	7 years	4458 (p.169)	Liquidated damages		OPR needed to request disposition authority	ATO-A	DOI NBC
				Temporary	7 years	4459 (p.169)	Termination		OPR needed to request disposition authority	ATO-A	DOI NBC
				Temporary	7 years	4470 (p.169)	Special programs		OPR needed to request disposition authority	ATO-A	DOI NBC
				Temporary	7 years	4471 (p.169)	Defense priorities and materials acquisition		OPR needed to request disposition authority	ATO-A	DOI NBC
				Temporary	7 years	4472 (p.169)	Small business		OPR needed to request disposition authority	ATO-A	
				Temporary	7 years	4473 (p.169)	Labor surplus areas		OPR needed to request disposition authority	ATO-A	DOI NBC
				Temporary	7 years	4474 (p.169)	Labor Standards compliance		OPR needed to request disposition authority	ATO-A	DOI NBC

# FAA FINANCIAL RECORDS SCHEDULING MAP

SF-115 Item	Item Name (subBucket)	Series Title	FEA BRM Process	Proposed Main Retention	Proposed New Retention Period	1350.15C3 Records	Description (Current Series Title)	Current Retention Period	Current Citation	Office of Primary Responsibility	SYSTEM
8	Financial Reporting		4.5.6 Reporting and Information		7 years					Office of Financial Operations	DOI NBC
		Financial Report Files	4.5.6.3 Prepare Agency Financial Statements	Temporary	7 years	2800 1 (p.119)	Fiscal Year End Reporting Files (financial reports and supporting documents) submitted to Congress	5 years	GRS 5 Item 3a	Office of Financial Reporting	RADS. DELPHI
				Temporary	7 years	2800 2 (p.119)	Financial Accounting Report Files submitted to Congress by government agencies, such as GAO, OIG, etc.	3 years after end of fiscal year	GRS 5 Item 3b	Office of Financial Reporting	
			4.5.6.3 Prepare Footnotes and Other Disclosures		7 years					Office of Financial Reporting	
9	Cost Accounting										
			4.5.1.2 Generate Information for User Fees	Temporary	7 years						
				Temporary	7 years	2710 4a (p. 109)	Cost Accounting Reports: copies in units receiving reports	3 years	GRS 8 Item 6 (a)	Office of Financial Operations	DOI NBC
				Temporary	7 years	2710 4b (p. 109)	Cost Accounting Reports: copies in reporting units	3 years	GRS 8 Item 6 (b)	Office of Financial Operations	DOI NBC
				Temporary	7 years	2710 5a (p.109)	Cost report data files (ledgers, forms, and electronic records used to accumulate data used in cost reports). Ledgers and forms	3 years	GRS 8 Item 7 (a)	Office of Financial Operations	DOI NBC
				Temporary	7 years	2710 5b1 (p.109)	Cost report data files (ledgers, forms, and electronic records used to accumulate data used in cost reports). Detail cards	6 months	GRS 8 Item 7 (b) (1)	Office of Financial Operations	DOI NBC
				Temporary	7 years	2710 5b2 (p.109)	Cost report data files (ledgers, forms, and electronic records used to accumulate data used in cost reports): Summary cards	6 months	GRS 8 Item 7 (b) (2)	Office of Financial Operations	DOI NBC
				Temporary	7 years	2710 5b3 (p.109)	Cost report data files (ledgers, forms, and electronic records used to accumulate data used in cost reports). Tabulations	1 year	GRS 8 Item 7 (b) (3)	Office of Financial Operations	DOI NBC
		Cost Accounting Report Files	4.5.1.3 Provide Cost Data for Managerial Purposes/Performance Measurement	Temporary	7 years	2730d7a (p. 119)	Miscellaneous Reports or Analyses. Payroll office copies of special reports or data generated from payroll files that are used for workload and personnel management purposes by nonpayroll office program managers. Error reports, ticklers, system operation reports.	When no longer needed, not to exceed 2 years	GRS 2 item 22a	Office of Financial Operations	DOI NBC
				Temporary	7 years	2730d7b (p. 119)	Miscellaneous Reports or Analyses. Payroll office copies of special reports or data generated from payroll files that are used for workload and personnel management purposes by nonpayroll office program managers; Reports and data used for agency workload and/or personnel management purposes	2 years	GRS 2 item 22b	Office of Financial Operations	
				Temporary	7 years	2730 17c (p. 119)	Miscellaneous Reports or Analyses. Payroll office copies of special reports or data generated from payroll files that are used for workload and personnel management purposes by nonpayroll office program managers; Reports providing fiscal information on agency payroll	3 years or GAO audit	GRS 2 item 22c	Office of Financial Operations	DOI NBC
			4.5.1.9 Compile Cost of Operations by Business Unit	Temporary						Office of Financial Operations	DOI NBC
			4.5.1.10 Consolidate Net Cost	Temporary						Office of Financial Operations	DOI NBC

# FAA FINANCIAL RECORDS SCHEDULING MAP

SF 15 Item	Item Name (subBucket)	Series Title	FEA/BRM Process	Proposed Main Retention	Proposed New Retention Period	1350.15C3 Records	Description (Current Series Title)	Current Retention Period	Current Citation	Office of Primary Responsibility	SYSTEM
10	Internal Controls	Auditing Files		Permanent	7 years	2900	Auditing - Special Financial Advisory Service Files - Review of cost reduction projects, participation on lease study teams, procurement reviews, and other special assignments	After 4 years	NN-171-123 Item 8	Office of Financial Reporting	
				Permanent	Transfer after 7 years, destroy after 10 years	2930 1 (p.120)	Contract audit files	3 years	NN-171-123 Item 8	ATOA	
		Risk Analysis Files		Permanent	Transfer after 7 years, destroy after 10 years	2930 2 (p.120)	Contractor financial evaluation files	3 years	NN-171-123 Item 9	ATOA	
		Tracking Files		Permanent	Transfer after 7 years, destroy after 10 years	2930 3 (p.120)	Contract protest/inquiry files	4 years	NN-171-123 Item 10	ATOA	LAN
		Auditing Files		Permanent	Transfer after 7 years, destroy after 10 years	2940 (p.120)	Auditing FAA/ADAP/AGP	???	???	Office of Financial Reporting	PRISM, LAN
		Risk Analysis Files		Permanent		2950	Air Carrier Financial Capabilities	???	???	OTHER	PRISM, LAN
		Auditing Files		Permanent	Transfer after 7 years, destroy after 10 years	2960 1 (p.120)	GAO financial audit report files	Transfer after 5 years, destroy after 10 years	NC-174-24 Item 2	Office of Financial Reporting	LAN
				Permanent	Transfer after 7 years, destroy after 10 years	2960 1b (p.120)	GAO audit follow up files	Transfer after 5 years, destroy after 10 years	NC-174-24 Item 3	Office of Financial Reporting	LAN
				Permanent	Transfer after 7 years, destroy after 10 years	2970 1 (p.120)	Office of Inspector audit report files	Destroy closed case files after 10 years	NN-171-123 Item 4	Office of Financial Reporting	PRISM
				Permanent	Transfer after 7 years, destroy after 10 years	2970 2 (p.120)	Office of Inspector general audit follow up files	Destroy closed case files after 4 years	NN-171-123 Item 5	Office of Financial Reporting	PRISM, LAN
				Permanent		2970 3a (p.121)	Investigative case files of civilian agencies other than CIA. Files containing information allegations but do not relate to a specific investigation		Withdrawn by NARA	Office of Financial Reporting	PRISM
				Permanent		2970 3b (p.121)	All other investigative files except those that are unusually significant for documenting major violations of criminal law or ethical standards		Withdrawn by NARA	Office of Financial Reporting	LAN
				Permanent		2970 4 (p.122)	Audit case files of civilian agencies other than CIA		Withdrawn by NARA	Office of Financial Reporting	PRISM, LAN

# FAA FINANCIAL RECORDS SCHEDULING MAP

SF 116 Item	Item Name (subBucket)	Series Title	FEA/BRM Process	Proposed Main Retention	Proposed New Retentions Periods	1350, 15C3, Records	Description (Current Series Title)	Current Retention Period	Current Citation	Office of Primary Responsibility	SYSTEM
			4.5.6.6 Provide Support to Auditors								PRISM, LAN
		Manageme ntsControl Plan Files		Permanent	7 years	1880 5	Management Information - Internal Control Records. Records created in accordance with procedures mandated by OMB Circular A-123, Internal Control Systems, and P.L. 97-255, the Federal Managers' Financial Integrity Act. Under these authorities, agencies are required to perform evaluations of their accounting and administrative controls to prevent waste, fraud and mismanagement.	Destroy when superseded.	GRS 16 Item 14(a) Destroy when superseded.	Office of Financial Reporting	PRISM, LAN
		Policy, Procedure, and Guidance Files		Permanent	7 years	1880 6 n n	Management Information - Policy, procedure, and guidance Files. Copies of internal directives maintained by the agency's internal control staff (but not those copies maintained in the agency's official file of internal directives); external directives such as OMB Circular A-12	Destroy when superseded.	GRS 16 Item 14(a) Destroy when superseded.	Office of Financial Reporting	PRISM, LAN
		Manageme ntsControl Plan Files		Permanent	7 years	1880 7	Management Information - Management control plans. Comprehensive plans documenting the agency's efforts to ensure compliance with OMB Circular A-123.	Destroy when superseded.	GRS 16 Item 14(b) Destroy when superseded.	Office of Financial Reporting	LAN
		Risk Analysis Files		Permanent	7 years	1880 8	Management Information - Risk analyses. Reports and supporting materials used to document review of program areas for susceptibility to loss or unauthorized use of resources, errors in reports and information, and illegal and unethical actions.	Destroy when superseded.	GRS 16 Item 14(c)	Office of Financial Reporting	LAN
		Financial Report Files		Permanent	7 years	1880 6 a	Annual reports and assurance statements created by organizational components below the agency (department or independent agency) level, and compiled by the agency into a single unified report for direct submission to the President and Congress.	Destroy after next reporting cycle.	GRS 16 Item 14(d)	Office of Financial Reporting	LAN



# FAA FINANCIAL RECORDS SCHEDULING MAP

115 Item	Item Name (subBucket)	Series Title	FEA BRM Process	Proposed Main Retention	Proposed New Retention Period	1350.15C3 Records	Description (Current Series Title)	Current Retention Period	Current Citation	Office of Primary Responsibility	SYSTEM
		Tracking Files		Permanent	7 years	16808b	Tracking files. Files used to ensure the completion and timeliness of submission of feeder reports, including schedules of evaluations, interim reporting, lists of units required to report, and correspondence relating to the performance of the reviews.	Destroy 1 year after report is complete.	GRS 16 Item 14(e)	Office of Financial Reporting	LAN
		Review Files		Permanent	7 years	16808a	Review Files. Correspondence, reports, action copies of audit findings, and other records that identify program Internal control weaknesses, and corrective actions taken to resolve such problems.a. Office with responsibility for coordinating Internal Control functions. Office with responsibility for coordinating Internal Control functions.	Cut off when no further corrective action is necessary. Destroy 5 years after cutoff.	GRS 16 Item 14(f)(1)	Office of Financial Reporting	PRISM, LAN
				Permanent	7 years	16809b	Review Files. Correspondence, reports, action copies of audit findings, and other records that identify program Internal control weaknesses, and corrective actions taken to resolve such problems.a. Office with responsibility for coordinating Internal Control functions. Copies maintained by other offices as internal reviews.	Cut off when no further corrective action is necessary. Destroy 5 years after cutoff.	GRS 16 Item 14(f)(2)	Office of Financial Reporting	PRISM, LAN
			4.5.5.6 Support Audit of Property		7 years					Office of Financial Operations	N/A