

<b>REQUEST FOR RECORDS DISPOSITION AUTHORITY</b> (See Instructions on reverse)		LEAVE BLANK (NARA use only)	
10 NATIONAL ARCHIVES and RECORDS ADMINISTRATION (NRA) WASHINGTON, DC 20408		JOB NUMBER 101-434-98-11	DATE RECEIVED 3-30-98
1. FROM (Agency or establishment) Department of Energy Washington, DC 20585		NOTIFICATION TO AGENCY	
2. MAJOR SUBDIVISION Department-wide		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request, including amendments, is approved except for items that may be marked "disposition not approved" or "withdrawn" in column 10.	
3. MINOR SUBDIVISION			
4. NAME OF PERSON WITH WHOM TO CONFER Mary Ann Wallace	5. TELEPHONE 301 903 4353	DATE	ARCHIVIST OF THE UNITED STATES WITHDRAWN

6. AGENCY CERTIFICATION  
I hereby certify that I am authorized to act for this agency in matters pertaining to the disposition of its records and that the records proposed for disposal on the attached 4 page(s) are not now needed for the business of this agency or will not be needed after the retention periods specified; and that written concurrence from the General Accounting Office, under the provisions of Title 8 of the GAO Manual for Guidance of Federal Agencies,

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

DATE 3/25/98	SIGNATURE OF AGENCY REPRESENTATIVE <i>Mary Ann Wallace</i> Mary Ann Wallace	TITLE Team Leader, Records Mgt.
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7. ITEM NO.	8. DESCRIPTION OF ITEM AND PROPOSED DISPOSITION	9. GRS OR SUPERSEDED JOB CITATION	10. ACTION TAKEN (NARA USE ONLY)
1	Administrative Schedule 8, based upon GRS 8; See Attachment.		

ADMINISTRATIVE RECORDS SCHEDULE 8: ..... 2

STORES, PLANT, AND COST ACCOUNTING RECORDS ..... 2

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2. Stores Invoice Files ..... 3

3. Stores Accounting Files ..... 3

4. Stores Accounting Background Files ..... 3

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## DEPARTMENT OF ENERGY

### ADMINISTRATIVE RECORDS SCHEDULE 8: STORES, PLANT, AND COST ACCOUNTING RECORDS

Specialized stores, plant, and cost accounting records are maintained for plant and stock inventories. These records reflect the net monetary worth of Departmental assets. These records are periodically reconciled with the supply data found in stock inventory records, but they do not include procurement papers.

- a. **Stores Accounting.** These records are maintained to provide personal accountability for the receipt and custody of materials and to document the monetary worth of such materials. Completed copies of material movement documents show custody, and stores accounting data are normally reviewed and consolidated for procurement planning, budget, and other management purposes. These records do not include records reflecting the physical movements of material to and from storage points, although they may be involved in posting. Summary data on plant value are also available in pertinent ledger accounts.
- b. **Plant Accounting.** These records document principal characteristics of each item of physical plant and equipment, including real property. They constitute primarily a type of inventory control, but in addition are a principal source of data on the capital investment in physical plant (as distinguished from maintenance or operating costs) and other items not normally represented in a store or stock inventory system. Summary data on plant value are also maintained.
- c. **Cost Accounting.** These records are designed to reflect data on the costs of operation; the direct and indirect costs of production, administration; and the performance of program functions. The data, which are normally accumulated by means of costs reports and statistics accumulated by operating personnel, are ultimately integrated into the accounts concerned with operating and program costs. Material costs information is collected by posting requisitions for material or procurement documents to intermediate records, and labor cost information is obtained by charging time expended on individual jobs and projects assigned control numbers for cost control purposes. Cost data are used in evaluating economy of operation and in preparing budget estimates.

All records described in this schedule are authorized for disposal in both hard copy and electronic formats.

#### **1. Plant, Cost and Stores General Correspondence Files. (GRS 8, item 1)**

Correspondence files of units responsible for plant, cost, and stores accounting operations.

Destroy when 3 years old.

**2. Stores Invoice Files. (GRS 8, item 2)**

Invoices or equivalent papers used for stores accounting purposes.

Destroy when 3 years old.

**3. Stores Accounting Files. (GRS 8, item 3)**

Stores accounting returns and reports.

Destroy when 3 years old.

**4. Stores Accounting Background Files. (GRS 8, item 4)**

Working files used in accumulating stores accounting data.

Destroy when 2 years old.

**5. Plant Accounting Files. (GRS 8, item 5)**

Plant account cards and ledgers, other than those pertaining to structures.

Destroy 3 years after item is withdrawn from plant account.

[Note: Submit an SF 115 to NARA to schedule plant accounting cards and ledgers pertaining to structures, which are not disposable under this schedule.]

**6. Cost Accounting Reports. (GRS 8, item 6)**

a. Copies in units receiving reports.

Destroy when 3 years old.

b. Copies in reporting units, and related work papers.

Destroy when 3 years old.

7. **Cost Report Data Files. (GRS 8, item 7)**

Ledgers, Forms, and electronic records used to accumulate data for use in cost reports.

a. Ledgers and forms.

Destroy when 3 years old.

b. Automated records.

(1) Detail cards.

Destroy when 6 months old.

(2) Summary cards.

Destroy when 6 months old.

(3) Tabulations.

Destroy when 1 year old.