

# INACTIVE - ALL ITEMS SUPERSEDED OR OBSOLETE

Schedule Number: N1-051-99-001

All items in this schedule are inactive. Items are either obsolete or have been superseded by newer NARA approved records schedules.

Description:

NARA accessioned all series.

HMS reference: AN1-376485072, AN1-376485330, AN1-376487113, AN1-376487608, AN1-376488955, AN1-376490558, AN1-376490804 ,AN1-376494673, AN1-376494916, AN1-376495456, AN1-376495726, AN1-376496017, AN1-382441773

Date Reported: 11/17/2020

# INACTIVE - ALL ITEMS SUPERSEDED OR OBSOLETE

<b>REQUEST FOR RECORDS DISPOSITION AUTHORITY</b>		JOB NUMBER <u>N1-51-99-1</u>	
TO: NATIONAL ARCHIVES & RECORDS ADMINISTRATION 8601 ADELPHI ROAD COLLEGE PARK, MD 20740-6001		Date received <u>6/6/06</u>	
1 FROM (Agency or establishment) <b>OFFICE OF MANAGAGEMENT AND BUDGET</b>		NOTIFICATION TO AGENCY	
2 MAJOR SUBDIVISION <b>Office of Federal Procurement Policy</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request, including amendments, is approved except for items that may be marked "disposition not approved" or "withdrawn" in column 10	
3 MINOR SUBDIVISION			
4. NAME OF PERSON WITH WHOM TO CONFER <u>Amee M. Felker</u>	5 TELEPHONE NUMBER <u>202.395.6471</u>	DATE <u>6/23/06</u>	ARCHIVIST OF THE UNITED STATES <u>Allen Wamst</u>
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 <u>5</u> page(s) are not needed now for the business for 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,  <input type="checkbox"/> is not required <input type="checkbox"/> is attached, or <input type="checkbox"/> has been requested.			
DATE <u>5/10/2006</u>	SIGNATURE OF AGENCY REPRESENTATIVE <u>Amee M. Felker</u>		TITLE <u>Records officer</u>
7. ITEM NO	8 DESCRIPTION OF ITEM AND PROPOSED DISPOSITION	9 GRS OR SUPERSEDED JOB CITATION	10 ACTION TAKEN (NARA USE ONLY)
	<b>COST ACCOUNTING STANDARDS BOARD (CASB)</b>  <b>See attached sheets for permanent records.</b>  <u>All changes to this schedule made per telephone conversation of June 13, 2006, between Amee M. Felker (ECP/RO) and Samuel A. Langbart (NWML).</u> <u>Samuel A. Langbart, NWML</u> <u>June 19, 2006.</u>		

24 7/16/06 copies sent to Agency, NWML, NWMD, NWCT

# **Records of the Cost Accounting Standards Board (CASB), 1968-1980**

July 20, 1999

This WNRC Project for RG 51 involved reviewing and scheduling of 373 cubic feet of Cost Accounting Standards Board (CASB) records dating from approximately 1968-1980, which are currently stored at WNRC under a G code. The CASB was established under provisions of Public Law 91-379, signed by the President on August 15, 1970. The Board was chaired by the Comptroller General, and in its 10-year life, promulgated 19 cost accounting standards in three broad categories: overall cost accounting matters; classes, categories, and elements of cost; and pools of indirect costs. The CASB ceased operations on September 30, 1980.

This schedule provides one-time disposition authority for the specific accessions of records listed under each record series and which are stored at the Washington National Record Center.

## **1. CASB Project Director Subject Files (9 cubic feet).**

Correspondence files of Clark Adams, a project director for CASB. The files consist of copies of outgoing correspondence, arranged chronologically. In some instances, the incoming correspondence is attached. The records consist of correspondence from the CASB Exec. Secretary, the Chair, Congressmen, private accounting firms, Board members, and Federal agencies. The records contain a good summary of issues in developing and implementing Cost Accounting Standards, although the chronological arrangement may hinder research use.

**AUTHORIZED DISPOSITION: PERMANENT.** Transfer to the National Archives in ~~2002~~ 2006.

WNRC Acc. #51-90-0042

Justification: The bulk of CASB Central Files are not extant, or have not been located, necessitating a careful review and appraisal of the remaining correspondence files stored at WNRC. The correspondence files in this accession document high-level CASB discussion of important issues surrounding the work of the Board, the development of uniform cost accounting standards, controversial aspects of the Board's work, correspondence with Congress, private sector firms, and large accounting firms with a vital interest in CASB's mission. As other CASB correspondence subject files are not extant, these files warrant retention in the National Archives because they will be valuable in understanding the issues addressed by the Board and in the development of cost accounting standards.

## **2. CASB General Counsel's Correspondence Files (2 cubic feet).**

Correspondence files maintained by Henry R. Van Cleve, CASB General Counsel,

arranged chronologically. The records consist of official yellow copies of outgoing correspondence signed by the Chair or the Executive Secretary, and white distribution copies of other CASB correspondence. In some instances, the incoming correspondence is attached. The correspondence consists of discussions at a high level of significant CASB issues which were sent to the GC for legal review or interpretation, or which required a discussion related to CASB rules and regulations.

**AUTHORIZED DISPOSITION: PERMANENT.** Transfer to the National Archives in ~~2002~~ 2006.

WNRC Acc. #51-90-0043 and 51-90-0044

**Justification:** As with Item 3, high-level CASB Central Files are not extant or cannot be located. These records consist of the official yellow copy of outgoing correspondence and white distribution copies sent to the GC. In some instances, the incoming correspondence is attached. These two accessions complement the records in Item 3 which are also permanently valuable. These records will help researchers understand the most significant issues that were discussed at high levels of the CASB, and how CASB operated in resolving difficult or controversial topics related to the development and promulgation of its standards. Even though the chronological arrangement of the records does not readily facilitate research use of them National Archives, the records are valuable in trying to reconstruct the high-level correspondence of CASB.

### **3. CASB Correspondence Files (6 cubic feet).**

Copies of CASB correspondence arranged chronologically, with the exception of four files relating to CASB legislative information on uniform cost accounting standards, Public Law 91-379, and Congressional hearings on the establishment of the CASB in 1970. The correspondence records are white distribution copies, and in some instances, copies of the incoming correspondence is attached.

**AUTHORIZED DISPOSITION: PERMANENT.** Transfer to the National Archives in ~~2002~~ 2006.

WNRC Acc. #51-90-0049

**Justification:** The bulk of CASB Central Files are not extant, or have not been located, necessitating a careful review and appraisal of the remaining correspondence files stored at WNRC. The correspondence files in this accession document high-level CASB discussion of important issues surrounding the work of the Board, the development of uniform cost accounting standards, controversial aspects of the Board's work, correspondence with Congress, private sector firms, and large accounting firms with a vital interest in CASB's mission. As other CASB correspondence subject files are not

extant, these files warrant retention in the National Archives because they will be valuable in understanding the issues addressed by the Board and in the development of cost accounting standards. The records date from the establishment of CASB in 1970 to its termination in 1980.

**4. CASB Speech Files (2 cubic feet).**

Printed copies of speeches of high-level CASB staff and Board members, and of others outside CASB who provided testimony or gave speeches relating to the development of cost accounting standards (such as Adm. Hyman Rickover, and others). Some files contain correspondence relating to speeches given, and comments from CASB staff pertaining to the content of speeches by CASB staff or Board members. The speeches date primarily from 1971-1978.

**AUTHORIZED DISPOSITION:** PERMANENT. Transfer to the National Archives in ~~2002~~ 2006.

WNRC Acc. #51-90-0051

**Justification:** These records are the only extant copies of speeches by CASB officials, and those outside CASB who supported the development of cost accounting standards in the Federal government. The speeches provide a valuable insight into the work of CASB, and will provide researchers in the National Archives with information related to how CASB publicized its efforts and carried out its mission. The permanent retention of speeches of high-level officials is consistent with guidance published in NARA's *Disposition of Federal Records* handbook.

**5. CASB Meetings and Minutes Files (17 cubic feet).**

Official files consisting of the agenda, minutes of meetings, Board business, and similar records for all CASB meetings dating from February, 1971 (Board Meeting #1) through September 1980 (Board Meeting #81).

**AUTHORIZED DISPOSITION:** PERMANENT. Transfer to the National Archives in ~~2002~~ 2006.

WNRC Acc. #51-90-0052

**Justification:** These records contain the official agenda and minutes of all CASB meetings from 1971 to 1980. They document the conduct of the Board, and the discussion of significant issues, policies, decisions, and actions of the Board and warrant permanent retention in the National Archives. The permanent retention of Board meeting records and minutes is consistent with published guidance contained in NARA's

*Disposition of Federal Records* handbook.

**6. CASB Congressional Relations Correspondence Subject Files (5 cubic feet).**

Copies of correspondence arranged by topic and by name of Senator or Representative dating from 1971-1981, and which were signed by high-level CASB officials such as the Executive Director, the Executive Secretary, and the Chair depending on the nature of the issue. These are distribution copies of correspondence, and the incoming correspondence is attached in most, but not all, cases. The correspondence files consist of issues, topics, concerns, that relate to Congressional inquiries, or to issues brought by constituents to Congressional representatives by government contractors, private industry, trade groups, and citizens that relate to cost accounting standards and the work of CASB.

AUTHORIZED DISPOSITION: PERMANENT. Transfer to the National Archives in ~~2002~~ 2006.

WNRC Acc. #51-90-0055 and 51-90-0056

Justification: These records appear to be a complete set of correspondence files between CASB officials and Congress. Information in the files relate to the establishment of the CASB, appropriations, Congressional hearings, CASB standards, legislation which relates to CASB functions, industry issues and concerns with cost accounting standards (chiefly issues related to depreciation), and high-level CASB issues and concerns that related to Congress or required Congressional actions. The files contain information that has sufficient informational value to warrant retention in the National Archives, even though the arrangement of some of the records (arranged by name of Congressman) is not especially useful in locating specific correspondence relating to CASB issues, activities, or standards.

**7. CASB Annual Reports (2 cubic feet).**

Annual Reports and Highlights published by CASB and transmitted to Congress. The records date from 1972-1980.

AUTHORIZED DISPOSITION: PERMANENT. Transfer to the National Archives in ~~2002~~ 2006.

WNRC Acc. #51-90-0057 and 51-90-0053, box 10

Justification: These reports summarize CASB activities during its ten-year existence, and they contain information that will be useful to researchers interested in CASB issues and actions. The permanent retention of agency publications such as annual reports is consistent with published guidance contained in NARA's *Disposition of Federal Records*



handbook.

**8. GAO Cost Accounting Standards Feasibility Study (14 cubic feet).**

Two feasibility studies conducted by the General Accounting Office in 1970-72 and in 1980-84. The first study is a report to Congress on the feasibility of applying cost accounting standards to Defense contractors prior to the formal establishment of CASB in 1971. The records consist of the study and background correspondence and reports, legislation concerning Public Law 91-379, CASB nominees, tentative drafts of standards, CASB cost accounting standards, GAO reports, correspondence from private industry and trade groups, government contractors, and others with an interest in the proposed establishment and implementation of cost accounting standards. The second study by GAO concerns the future of cost accounting standards after the termination of CASB in 1980, and the possible re-establishment of a new Cost Accounting Board under OMB or other auspices.

**AUTHORIZED DISPOSITION: PERMANENT.** Transfer to the National Archives in ~~2002~~ 2006.

WNRC Acc. #51-90-0058 and 51-90-0059

**Justification:** These two studies provide useful background information on the establishment in 1970 of the CASB, and the passage of Public Law 91-379, mandating the development of cost accounting standards in the Department of Defense, Department of Energy, and NASA. Eventually cost accounting standards were mandated through the Federal Acquisition Regulations for all civilian agencies. After the termination of the Board in 1980, the second study provides useful information on the successor to CASB, and the role of cost standards in government contracting. The studies provide researchers with information on why CASB was originally established, and on the future of its work after it was terminated.