

**REQUEST FOR RECORDS DISPOSITION AUTHORITY**  
(See Instructions on reverse)

LEAVE BLANK

JOB NO

*NI-269-90-4*

DATE RECEIVED

*8-30-90*

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

1 FROM (Agency or establishment)

General Services Administration

2 MAJOR SUBDIVISION

Office of Administrative Services

3 MINOR SUBDIVISION

Information Collection Management Branch

In accordance with the provisions of 44 USC 3303a the disposal request, including amendments, is approved except for items that may be marked "disposition not approved" or "withdrawn" in column 10. If no records are proposed for disposal, the signature of the Archivist is not required.

NOTIFICATION TO AGENCY

4 NAME OF PERSON WITH WHOM TO CONFER

Mae Simms

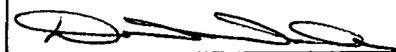
5 TELEPHONE EXT.

501-2938

DATE

*9/10/91*

ARCHIVIST OF THE UNITED STATES



6 CERTIFICATE OF AGENCY REPRESENTATIVE

I hereby certify that I am authorized to act for this agency in matters pertaining to the disposal of the agency's records, that the records proposed for disposal in this Request of 29 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, if required under the provisions of Title 8 of the GAO Manual for Guidance of Federal Agencies, is attached

A GAO concurrence  is attached, or  is unnecessary

B DATE

*8/29/90*

C SIGNATURE OF AGENCY REPRESENTATIVE

*Mary Cunningham*  
Mary Cunningham

D TITLE

Chief, Information Collection Management Branch

7  
ITEM  
NO

8 DESCRIPTION OF ITEM  
(With Inclusive Dates or Retention Periods)

9 GRS OR  
SUPERSEDED  
JOB  
CITATION

10 ACTION  
TAKEN  
(NARS USE  
ONLY)

Accounting Program Records

Records descriptions and revised disposition schedules are contained in the attached chapter 16 to the HB, GSA Records Maintenance and Disposition System (OAD P 1820.2).

*Copies sent to agency, NN-W, NNT, NCF 9/13/92*

CHAPTER 16. ACCOUNTING PROGRAM RECORDS

1. General. This chapter provides documentation, maintenance, and disposition instructions for records relating to the GSA accounting program. These instructions are contained in:

- a. Appendix 16-A. General Accounting Records
- b. Appendix 16-B. Accounting Control Records
- c. Appendix 16-C. Accounts Payable Records
- d. Appendix 16-D. Accounts Receivable Records
- e. Appendix 16-E. Property Financial Accounting Records
- f. Appendix 16-F. Payroll Accounting Records
- g. Appendix 16-G. Imprest Fund Cashier and Collection Officer Records
- h. Appendix 16-H. WITHDRAWN BY CHGE
- i. Appendix 16-I. Credit and Finance Program Records

2. Microfilming records. The records described in this appendix may be converted to microform and the original paper records destroyed if destruction meets the requirements of the HB, Micrographics Management Program (OAD P 1882.1), chs. 3-1 and 3 and 4-3 and 4.

3. Electronic records.

a. The records described in this chapter are eligible for disposal in both hard copy and electronic form. Information designated for permanent retention in this chapter (16A25a, 16A30a) may be maintained on electronic media. This information must, however, be written on new or recertified one-half inch 7 or 9 track magnetic tape (in ASCII or EBCDIC) or paper or microfilm at the time specified for transfer to the National Archives.

b. The terms "document" and "information", used throughout this chapter, refer to electronic as well as textual (paper) records.

This appendix describes maintenance and disposition instructions for program records relating to accounting in general. More specifically, the records described concern the development and provision of financial training courses, evaluation of accounting operations, review and consolidation of financial-type reports, and other financial matters. These records are created pursuant to responsibilities set forth in the GSA Organization Manual (OHR P 5440.1) and in accounting orders and handbooks under the 4200 subject classification series.

<u>RECORD SYMBOL</u>	<u>DESCRIPTION OF RECORD</u>	<u>AUTHORIZED DISPOSITION</u>
<del>16A1.</del>	<del><u>Accounting administrative files.</u> Correspondence, reports and data relating to voucher preparation, administrative audit, and other accounting and disbursing operations.</del>	
	a. Files used for workload and personnel management purposes (GRS 6/5a).	Cut off at the end of the fiscal year; destroy 2 years after cutoff.
	b. All other files (GRS 6/5b).	Cut off at the end of the fiscal year; destroy 3 years after cutoff.
16A2-16A4.	<u>Reserved.</u>	
<del>16A5.</del>	<del><u>Financial management program files (NC1-269-77-1).</u> Documents created in planning, scheduling, approving, and disseminating annual programs for evaluating and improving financial management. Included are schedules of work programs, approvals, and related records.</del>	<del>Cut off at the end of the fiscal year concerned; destroy 5 years after cutoff.</del>
16A6-16A9.	<u>Reserved.</u>	
16A10.	<u>Financial management projects ( - - - ).</u> Case files created in studying, developing, installing, and reviewing procedures for accounting and reporting programs and related systems. Included are coordinating actions, project reports, and related records.	Withdraw and place in inactive file when a directive or other instruction resulting from the project is canceled, or when project ends. Cut off inactive file at end of fiscal year. Hold 2 years and retire to FRC; destroy 12 years after cutoff.
	NOTE: Organizational units of the Office of Finance should use this file category instead of 9C2, even when a project results in a formal directive.	
16A11-16A14.	<u>Reserved.</u>	

<u>RECORD SYMBOL</u>	<u>RECORD DESCRIPTION</u>	<u>AUTHORIZED DISPOSITION</u>
<del>16A15.</del>	<del><u>Financial management surveys (NC1-269-77-1).</u> Documents created in planning and evaluating financial operations, analyzing findings, recommending improvements and checking follow-up on recommendations. Included are survey reports, comments, follow-up actions, and related records.</del>	
	<del>a. Office making the survey.</del>	<del>Place in inactive file after the next survey. Cut off inactive file at the end of fiscal year; destroy 3 years after cutoff.</del>
	<del>b. Surveyed office.</del>	<del>Destroy after next survey.</del>
16A16-16A19.	<u>Reserved.</u>	
<del>16A20.</del>	<del><u>Financial training (NC1-269-77-1).</u> Documents from training programs on accounting and financial reporting procedures. Included are training texts or outlines, clearances, viewgraphs, training schedules, reports on employee training, and related records.</del>	
	<del>a. Training materials.</del>	<del>Review at the end of the fiscal year; destroy when superseded or obsolete.</del>
	<del>b. Other papers.</del>	<del>Cut off at the end of the fiscal year; destroy 2 years after cutoff.</del>
16A21-16A24.	<u>Reserved.</u>	
16A25.	<u>Accounting reports.</u> Copies of financial and statistical reports received, reviewed, summarized, and maintained by Central Office except report files described elsewhere in this chapter.	
	<del>a. Combined annual reports (NC1-269-77-1).</del>	<del>Permanent. Cut off at the end of the fiscal year; hold 5 years and retire to FRC. Offer to NARA 10 years after cutoff.</del>
	b. Monthly, quarterly, and semiannual reports ( - - - ).	Cut off at the end of the fiscal year; hold 5 years and retire to FRC. Destroy 10 years after cutoff or sooner if not needed for administrative use.
16A26-16A29.	<u>Reserved.</u>	

<u>RECORD SYMBOL</u>	<u>RECORD DESCRIPTION</u>	<u>AUTHORIZED DISPOSITION</u>
16A30.	<u>Real property inventory reports (NC1-269-77-1)</u> . Governmentwide reports of real property owned by, leased by, or under the jurisdiction of, the U.S. Government. Included are agency reports and related records.	
	a. Record copy.	Permanent. Cut off at the end of the fiscal year; hold 2 years and retire to FRC. Transfer to NARA 10 years after cutoff.
	<del>b. GSA official file copies.</del>	Destroy when no longer needed.
	c. Agency reports and related papers.	<del>Cut off at end of fiscal year; destroy 1 year after cutoff.</del>

This appendix gives instructions for program records of accounting control operations. They involve classifying cash and cost documents by account, reconciling transactions and subsidiary accounts with control accounts, and preparing and interpreting financial statements and reports. The records are created under accounting, credit, and finance orders and handbooks of the 4200 subject classification series.

<u>RECORD SYMBOL</u>	<u>DESCRIPTION OF RECORD</u>	<u>AUTHORIZED DISPOSITION</u>
16B1	<u>Central Office and regional office accounting reports (NC1-269-77-1)</u> . These files contain reports prescribed by the HB, GSA Comptroller Manual (COM P 4251.1) not described elsewhere in this chapter, as well as locally required financial reports. They include papers related to the reports except the documents filed in reports control case files described in ch. 11.	Cut off at the end of the fiscal year; destroy 3 years after cutoff.
16B2	<u>National Electronic Accounting and Reporting (NEAR) vouchers (GAS 6/10)</u> . Documents created in charging other GSA funds and appropriations, such as printing services, interfund transfer documents, adjustment documents and other related records.	Cut off at end of fiscal year; <del>destroy 4 years after cutoff.</del> <i>Destroy 6 years &amp; 3 months after the period of the account</i>
16B3-16B4	<u>Reserved.</u>	<i>GSA Agrees 9/4/91 (per GAO response of 8/26/91 - wsl/fe)</i>
16B5	<u>Monthly general ledger detail ( - - - )</u> . Reports of general ledger summary totals with monthly totals for each account.	Cut off at end of fiscal year; hold 2 years and retire to FRC. Destroy 4 years after cutoff.
16B6-16B9	<u>Reserved.</u>	
16B10	<u>Daily allowance status reports ( - - - )</u> . Records of both obligations and cost reports and related information.	Destroy daily reports when monthly is received.
16B11-16B14	<u>Reserved.</u>	
16B15	<u>Trial balances (NC1-269-77-2)</u> . Official file copies of trial balance reports (general, trust, and revolving funds). Included are trial balance reports, transcripts, and related records.	
	Monthly trial balances from October through September of each fiscal year, reports, transcripts, and related records.	Cut off at end of fiscal year, hold 2 years and retire to FRC. Destroy 6 years and 3 months after cutoff.

OAD P 1820.2 CHGE

RECORD

SYMBOL      DESCRIPTION OF RECORD      AUTHORIZED DISPOSITION

16B16-  
16B19.

Reserved.

16B20.

NEAR valid accounting transactions (VAT) reports ( - - - ). A report output from each accounting cycle. Included are the original entries and budgetary and expense entries generated in open items processing after passing all edit checks.

a. Originals.

Cut off at end of fiscal year; hold 2 years and retire to FRC. Destroy 4 years after cutoff.

b. Copies.

Cut off at end of fiscal year; destroy 2 years after cutoff.

16B21-  
16B24.

Reserved.

16B25.

History listings ( - - - ). Record copies of history list that show accounting and cost details. Included are documents relating to obligation, cost, income and work authorization detail.

Cut off at end of fiscal year; hold 1 year and retire to FRC. Destroy 6 years and 3 months after cutoff.

16B26-  
16B29.

Reserved.

16B30.

Costs distribution/control registers ( - - - ). Registers recording the distribution of costs.

Cut off at end of fiscal year; hold 1 year and retire to FRC. Destroy 6 years and 3 months after cutoff.

16B31-  
16B34.

Reserved.

~~16B35.~~

~~Appropriation warrants (NC1-269-77-1).~~  
~~Central Office documents showing warrants received by GSA authorizing the withdrawal of funds from the Treasury.~~

~~Cut off at end of fiscal year; hold 3 years and retire to FRC. Destroy 8 years after cutoff.~~

16B36-  
16B39.

Reserved.

16B40.

Allowance status reports (NC1-269-77-1). Included are monthly, quarterly and annual allowance status reports and related records.

Cut off at the end of the fiscal year; hold 1 year and retire to FRC. Destroy 6 years and 3 months after cutoff.

16B41-  
16B44.

Reserved.

<u>RECORD SYMBOL</u>	<u>DESCRIPTION OF RECORD</u>	<u>AUTHORIZED DISPOSITION</u>
<del>16B45.</del>	<del><u>EBF (TID) Batch Control Record (NC1-269-77-1).</u> GSA Form 2939 used to transmit documents for processing into the NEAR System.</del>	<del>Cut off at end of fiscal year; destroy 1 year after cutoff.</del>
16B46.	<u>Daily cash proof reports ( - - - ).</u> Lists and related papers used as proof of collections in daily batches.	Cut off at end of fiscal year; destroy 3 years after cutoff.
16B47- 16B49.	<u>Reserved.</u>	
16B50.	WITHDRAWN BY CHGE	
16B51- 16B54.	<u>Reserved.</u>	
<del>16B55.</del>	<del><u>ADP program change requests (NC1-269-77-1).</u> Documents accumulated in requesting changes to computer programs and coordinating changes with data processing personnel. Included are requests, design and feasibility studies, and related records.</del>	<del>Cut off at end of fiscal year that program change is discontinued; destroy 3 years after cutoff.</del>
16B56- 16B59.	<u>Reserved.</u>	
16B60.	WITHDRAWN BY CHGE	
16B61- 16B64.	<u>Reserved.</u>	
<del>16B65.</del>	<del><u>Stock registers (NC1-269-77-1).</u> Monthly stock status histories reflecting inventory transactions; summary registers of sales, receipts, and adjustments; and registers of intransit accounts.</del>	<del>Cut off at the end of the fiscal year; destroy 5 years after cutoff.</del>
16B66.	WITHDRAWN BY CHGE	
16B67- 16B69.	<u>Reserved.</u>	
16B70.	WITHDRAWN BY CHGE	

This appendix gives instructions for program records accumulated from accounts payable operations. They concern obligations, administrative audits of invoices, and disbursement schedules for transmittal to Department of the Treasury disbursing offices. The records are created as a result of responsibilities outlined in the GSA Organization Manual (OHR P 5440.1) and in accounting, credit, and finance orders and handbooks of the 4200 subject classification series.

<u>RECORD SYMBOL</u>	<u>DESCRIPTION OF RECORD</u>	<u>AUTHORIZED DISPOSITION</u>
16C1.	<u>Payment files.</u> Descriptions of, and maintenance and disposition instructions for, files listed below.	
	<p style="text-align: center;">(GAS 6/14)</p> <p><del>a. GAO site audit payment files (NC1-269-80-1).</del> This series is kept on paper or on microfiche, and both are acceptable by GAO for auditing and NARA for storage. Included are Standard Form 1166, Voucher and Schedule of Payments; disbursement listings and summary fund breakdowns; vendor invoices; and documents, such as purchase order contracts, lease digests, receiving reports, Act Number Control Records, and similar records.</p>	<p>Cut off at end of fiscal year. If in paper form, retire to FRC 1 year later. (Keep microfilm records in current office space.) Destroy 6 years and 3 months after the period of the account.</p>
	<p><del>b. Transportation documents (NC1-269-82-2).</del> SF 1166, Voucher and Schedule of Payment; ADP coding documents, carrier bills; Government Bill of Lading (GBL) memorandum copies; disbursement listings; reports of discrepancies; transportation requests (carbons); and payment records.</p>	<p>Cut off at end of fiscal year; destroy 3 years after cutoff.</p>
16C2-16C4.	<u>Reserved.</u>	
<del>16C5.</del>	<p><del>Contract officers' copy files (NC1-269-82-2).</del> Copies of contracts; memorandum copies of vouchers; and copies of invoices, purchase orders, gasoline sales tickets, receiving reports, and other payment documents on paper or microfilm, but not documents required for GAO site audit payment files or transportation document files.</p>	<p>Cut off at end of fiscal year. Destroy 3 years later or after audit by <del>GSA</del> GAO, whichever is earlier.</p>
16C6-16C9.	<u>Reserved.</u>	
<del>16C10.</del>	<p><del>Unliquidated obligation listings (NC1-269-82-2).</del> Microfilm or paper lists of unliquidated obligations and accounts payable.</p>	<p>Cut off at end of fiscal year; destroy 5 years after cutoff.</p>

<u>RECORD SYMBOL</u>	<u>DESCRIPTION OF RECORD</u>	<u>AUTHORIZED DISPOSITION</u>
16C11-16C14.	<u>Reserved.</u>	
<del>16C15.</del>	<del>Lost GBL and GTR registers ( <u>NC1-269-82-2</u> ). Registers used to record the issuing of and other information about lost Government bills of lading and lost Government transportation requests. These registers are used to make sure that duplicate payments were not made.</del>	<del>Cut off at end of fiscal year; destroy 3 years after cutoff.</del>
16C16-16C24.	<u>Reserved.</u>	
<del>16C25.</del>	<del>Lease and fixed service contract listings (NC1-269-82-2). Microfilm or paper lists showing master file records for fixed payments under leases and service contracts. They are reconciled with the fixed payment register.</del>	<del>Cut off at end of fiscal year, destroy 1 year after cutoff.</del>
16C26-16C39.	<u>Reserved.</u>	
16C40.	WITHDRAWN BY CHGE	
16C41-16C44.	<u>Reserved.</u>	
<del>16C45.</del>	<del>Vendor payment history listings (NC1-269-82-2). Lists or microfiche showing names and addresses of vendors, funds involved, GSA document and invoice numbers, and schedule numbers and amounts for payments, as well as Treasury check numbers.</del>	
	a. Filmed records.	<del>Cut off at end of fiscal year; hold microfiche in office files. Destroy 6 years and 3 months after account is closed.</del>
	b. Paper records reproduced on microfilm.	<del>Destroy paper records when certain that filmed copies meet GSA standards and can serve as the official record. See ch. 16-2.</del>
16C46-16C49.	<u>Reserved.</u>	

<u>RECORD SYMBOL</u>	<u>DESCRIPTION OF RECORD</u>	<u>AUTHORIZED DISPOSITION</u>
<del>16C50.</del>	<del><u>Payee name and address listings (NC1-269-82-2).</u> Lists or microforms showing vendor's name, address and identification number used to code incoming invoices.</del>	
	<del>a. Monthly updates.</del>	<del>Destroy when superseded by the next monthly update.</del>
	<del>b. Annual report and related purges.</del>	<del>Cut off annually; destroy 7 years after cutoff.</del>
	<del>c. Office of Finance: Records created on or after October 1, 1989.</del>	<del>Maintain in microform or hard copy for GAO. Destroy 6 years and 3 months after the account period ends.</del>
16C51-16C54.	<u>Reserved.</u>	
16C55.	<u>GAO exceptions (NC1-269-82-2).</u> Documents relating to exceptions taken by GAO as a result of audits.	Cut off at end of fiscal year after GAO clears the exception; destroy 1 year after cutoff.

This appendix gives instructions for the retention, retirement, and destruction of program records accumulated from accounts receivable operations. These involve computing the cost of, billing customers for, and collecting and recording income from property, materials, and services provided or sold by GSA. They also include billing debtors for, and the collection and recording of income for, claims arising from GSA activities.

Accounts receivable program files are created as a result of responsibilities outlined in the GSA Organization Manual (OHR P 5440.1) and accounting, credit, and finance orders and handbooks of the 4200 subject classification series.

<u>RECORD SYMBOL</u>	<u>DESCRIPTION OF RECORD</u>	<u>AUTHORIZED DISPOSITION</u>
<del>16D1.</del>	<del>GAO site audit collection records (GRS 6/1a). GAO site audit records created in billing customers for supplies and services provided, and in billing debtors for claims arising from GSA programs. Documents include bill copies and detailed backup.</del>	<del>Cut off at the end of the fiscal year, hold 1 year, and retire to FRC. Destroy 6 years and 3 months after period covered by account.</del>
<del>16D2.</del>	<del>No-check collection records (GRS 6/4 - - -). Documentation to support collections made via no-check transfer systems including OPAC, SIBAC, inter- and intra-fund transfers, and customer account offsets. Documents include listings, reports, bill copies, coding documents, and other relevant support documents.</del>	<del>Cut off at end of fiscal year; destroy 3 years after cutoff.</del>
16D3- 16D4.	<u>Reserved.</u>	
<del>16D5.</del>	<del>Federal Reserve Bank Deposit collection records (GRS 6/1a). Copies of documents, including checks, documents received supporting these checks, invoice vouchers or OPAC, certificates of deposit (CD's), collection registers, registers of remittance or mechanized or filmed registers, and copies of all coding documents or mechanized listings related to booking collections.</del>	<del>Cut off at end of fiscal year; hold 1 year and retire to FRC. Destroy 6 years and 3 months after period covered by account.</del>
16D6- 16D9.	<u>Reserved.</u>	
16D10.	WITHDRAWN BY CHGE	
16D11- 16D14.	<u>Reserved.</u>	
16D15.	WITHDRAWN BY CHGE	

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<u>RECORD SYMBOL</u>	<u>DESCRIPTION OF RECORD</u>	<u>AUTHORIZED DISPOSITION</u>
16D16-16D19.	<u>Reserved.</u>	
16D20.	<u>Address and code table changes and other desk records (NC1-269-77-1).</u> Forms, listings, and other related documents used to update tables, and desk records not specifically referred to in other categories of this appendix.	Cut off at the end of the fiscal year; destroy 1 year after cutoff.
16D21-16D24.	<u>Reserved.</u>	
16D25.	<u>Accounts receivable reports, subsidiaries, and listings (NC1-269-77-1).</u> Customer and debtor subsidiaries from the Automated Accounts Receivable Systems, and PC produced subsidiary listings. Also included are records used to reconcile subsidiaries and reports to the General Ledger accounts; and other records, reports, and documentation in support of billings and income.	Cut off at end of fiscal year; destroy 4 years after cutoff.
16D26-16D29.	<u>Reserved.</u>	
16D30.	WITHDRAWN BY CHGE	
16D31-16D34.	<u>Reserved.</u>	
16D35.	WITHDRAWN BY CHGE	
16D36-16D39.	<u>Reserved.</u>	
16D40.	WITHDRAWN BY CHGE	
16D41-16D44.	<u>Reserved.</u>	
16D45.	WITHDRAWN BY CHGE	
16D46-16D49.	<u>Reserved.</u>	
16D50.	WITHDRAWN BY CHGE	
16D51-16D54.	<u>Reserved.</u>	

<u>RECORD SYMBOL</u>	<u>DESCRIPTION OF RECORD</u>	<u>AUTHORIZED DISPOSITION</u>
16D55.	WITHDRAWN BY CHGE	
16D56- 16D59.	<u>Reserved.</u>	
<del>16D60.</del>	<del><u>Accounts written off (NC1-269-77-1).</u> Documents maintained to support the write-off of uncollectible claims and billings.</del>	<del>Cut off at end of fiscal year; destroy 8 years after cutoff.</del>

This appendix gives instructions for program records on property financial accounting. The records are accumulated as a result of responsibilities set forth in the GSA Organization Manual (OHR P 5440.1) and accounting, credit, and finance orders handbooks. This appendix does not apply to accounting records or property accounting records accumulated by property management officers, acquisition and control units, and the Office of Administrative Programs and Support.

<u>RECORD SYMBOL</u>	<u>DESCRIPTION OF RECORD</u>	<u>AUTHORIZED DISPOSITION</u>
16E1.	<p><u>Property accounting system establishment (NC1-269-77-1).</u> Records created in reviewing (in cooperation with GAO) the acceptability of accounting principles in property accounting systems proposed by and for other executive agencies. Included are copies of documents for systems and review comments, and related records.</p> <p>NOTE: Paragraph 9C2 covers documents accumulated in developing Governmentwide policies, procedures, and standards for property accounting sent to FSS for inclusion in the FPMR.</p>	Cut off at the end of the fiscal year, hold 2 years, and retire to FRC. Destroy 7 years after cutoff.
16E2-16E4.	<u>Reserved.</u>	
16E5.	<p><u>Property accounting technical assistance (NC1-269-77-1).</u> Correspondence and other documents accumulated in providing technical assistance to other executive agencies in designing and installing property accounting systems, resolving property accounting problems, implementing property accounting survey recommendations, and related records.</p>	Cut off at the end of the fiscal year, hold 2 years, and retire to FRC. Destroy 7 years after cutoff.
16E6-16E9.	<u>Reserved.</u>	
16E10.	<p><u>Property accounting surveys (NC1-269-77-1).</u> Documents created in surveying GSA property accounting practices with GAO and recommending corrective action. Included are survey notices, survey reports, and related records.</p>	Cut off at the end of the fiscal year; destroy 5 years after cutoff.
16E11-16E14.	<u>Reserved.</u>	

<u>RECORD SYMBOL</u>	<u>DESCRIPTION OF RECORD</u>	<u>AUTHORIZED DISPOSITION</u>
16E15.	<u>GAO audit report reviews (NC1-269-77-1).</u> Documents accumulated in reviewing and commenting on GAO audit reports, property accounting systems, and practices of agencies. Included are audit reports, comments, and related records.	Cut off at the end of the fiscal year; destroy 5 years after cutoff.
16E16-16E19.	<u>Reserved.</u>	
16E20.	<u>Property survey board files (NC1-269-77-1).</u> Documents accumulated by boards considering action to recover the cost of missing, damaged, destroyed, deteriorated, or obsolete personal and real property. Included are reports of property for surveys, findings, recommendations, appeals, and similar records.	
	a. Files of cases involving pecuniary liability.	Cut off at end of fiscal year following completion of action on case, hold 2 years, and retire to FRC. Destroy 8 years after cutoff.
	b. Files of other cases.	Cut off at the end of the fiscal year; destroy 4 years after cutoff.
16E21-16E24.	<u>Reserved.</u>	
16E25.	<u>Property survey control registers (NC1-269-77-1).</u> Registers used to record serial numbers and dates of action on, and other information about, reports of survey cases.	Cut off at the end of the fiscal year; destroy 8 years after cutoff.
16E26-16E29.	<u>Reserved.</u>	
16E30.	<u>Property officer designations (NC1-269-77-1).</u> Copies of designations of accountable officers.	Cut off when superseded or canceled; destroy 2 years after cutoff.
16E31-16E34.	<u>Reserved.</u>	

<u>RECORD SYMBOL</u>	<u>DESCRIPTION OF RECORD</u>	<u>AUTHORIZED DISPOSITION</u>
16E35.	<u>Real property accounting records (NC1-269-77-1).</u> GSA Form 712, Real Property Accounting Record, or comparable documents used to enter transactions posted to the general ledger.	Place in inactive file when property is disposed of or when card is superseded or canceled. Cut off inactive file at end of year, hold 2 years, and retire to FRC. Destroy 10 years after cutoff.
16E36-16E39.	<u>Reserved.</u>	
16E40.	<u>Property account posting media (NC1-269-77-1).</u> Documents that affect the accountability and value of personal property, which are posted to general ledger accounts. Included are copies of documents included in GAO site audit files, such as receiving reports; property transfer authorizations, receipts, and release documents; reports of excess; surplus property applications; property for survey reports; other agency purchase advices; and related records.	Cut off at end of fiscal year; destroy 4 years after cutoff.
16E41-16E44.	<u>Reserved.</u>	
16E45.	<u>Property inventory lists (NC1-269-77-1).</u> Inventory lists of personal property by class, value, and account. Included are detailed listings, master record listings, and similar records.	
	a. Detailed lists.	Destroy on receiving the master listing covering the same period.
	b. Master lists.	Destroy when 3 years old.
16E46-16E49.	<u>Reserved.</u>	
16E50.	<u>Property inventory files (NC1-269-77-1).</u> Documents created in inventorying personal property and reconciling inventory accounts with property accounts. Included are copies of master and detailed property lists, physical inventory reports for overages and shortages, reconciliation lists, and related records.	Cut off at end of fiscal year, hold 3 years, and destroy.

OAD P 1820.2 CHGE

<u>RECORD SYMBOL</u>	<u>DESCRIPTION OF RECORD</u>	<u>AUTHORIZED DISPOSITION</u>
16E51-16E54.	<u>Reserved.</u>	
16E55.	WITHDRAWN BY CHGE	
16E56-16E59.	<u>Reserved.</u>	
16E60.	<u>Operating property account reconciliations (NC1-269-77-1).</u> Documents created in reconciling operating equipment and stockroom supply account records with general ledger accounts. Included are adding machine tapes, reconciliation statements, and related records.	Cut off at end of fiscal year; destroy 3 years after cutoff.
16E61-16E64.	<u>Reserved.</u>	
16E65.	<u>Projection listing (NC1-269-77-1).</u> Machine listing providing annual depreciation of operating equipment.	Cut off at end of fiscal year; destroy 2 years after cutoff.
16E66-16E69.	<u>Reserved.</u>	
16E70.	<u>Equipment account change reports (NC1-269-77-1).</u> Machine reports showing changes in equipment accounts.	Cut off at end of fiscal year; destroy 1 year after cutoff.
16E71-16E74.	<u>Reserved.</u>	
16E75.	<u>Motor pool inventory lists (NC1-269-77-1).</u> Lists of vehicles by tag numbers. These are used in inventorying vehicles and returned to accounting centers by motor pools.	Cut off at the end of the fiscal year; destroy 3 years after cutoff.

This appendix describes program records documenting payroll operations. The operations encompass the payment of all entitled employees, proper disposition of authorized deductions, creation of payroll records in support of valid payments, and preparation of reports for management and budget purposes. These files are hereafter referred to as payroll accounting records and are accumulated as a result of responsibilities outlined in the GSA Organization Manual (OHR P 5440.1) and in accounting, credit, and finance orders and handbooks of the 4200 subject classification series. Disposition of payroll accounting records is based on audit by, and receipt of report of notification of audit from, the General Accounting Office (GAO). All documents related to exceptions taken by GAO, even though authorized for destruction elsewhere in this appendix, must be kept until the exception is cleared. This appendix does not apply to records created by time and attendance clerks; these are described in ch. 9.

<u>RECORD SYMBOL</u>	<u>DESCRIPTION OF RECORD</u>	<u>AUTHORIZED DISPOSITION</u>
16F1.	<u>Payroll general correspondence (GRS 2/2).</u> Correspondence and related records on payroll operations, that cannot logically be included in files described elsewhere in this chapter or in ch. 9.	Cut off at end of each calendar year; destroy 2 years later.
16F2-16F4.	<u>Reserved.</u>	
16F5.	<u>Unemployment compensation liaison (NC1-269-77-1).</u> Documents created during liaison with the Department of Labor relating to unemployment compensation for former employees. Included are inquiries and answers, findings, statements of determination of Federal service, and related records.	Cut off at end of each calendar year, destroy 2 years later.
16F6-16F9.	<u>Reserved.</u>	
16F10.	<u>Payroll audit (NC1-269-77-1).</u> Letters and related records showing notice of completing GAO or internal audit of pay and leave accounts, and resulting action taken.	Cut off at end of each calendar year; destroy 3 years later.
16F11-16F14.	<u>Reserved.</u>	
16F15.	<u>Time and attendance clerk designation (NC1-269-77-1).</u> Documents created in designating or authorizing individuals to perform attendance keeping duties. Included are designations of supervisors authorized to certify time cards; GSA Form 19, Designation of Authorized Representative; GSA Form 20, Office of Finance Signature Form; and related records.	Destroy when superseded or obsolete.



<u>RECORD SYMBOL</u>	<u>DESCRIPTION OF RECORD</u>	<u>AUTHORIZED DISPOSITION</u>
	within 6 full years after the date a claim first occurred.	
	a. <u>Details listings and microfiche (NC1-269-83-3)</u> . Included are machine lists and microfiche of union dues withholding, charity contributions, health insurance deductions, bonds issued, consolidated electronic fund transfer payments to financial organizations, thrift savings plan deductions and calendar year reference lists.	Cut off at end of calendar year, hold 2 years, and retire to FRC. Destroy <del>8</del> years after cutoff. 4
	b. <u>Input documents (NC1-269-83-3)</u> . Included are GSA Form 985, Current Pay Period Adjustment and/or Year to Date Changes; GSA Form 986, Employee Master Record Changes; and GSA Form 2557, Address Master Record Changes.	Cut off at end of each calendar year, hold 2 years, and retire to FRC. Destroy <del>8</del> years after cutoff. 4
	c. <u>Final time and attendance records (NC1-269-83-3)</u> . Included are GSA Form 3575, Time and Attendance Record; Standard Form 1150, Record of Leave Data Transferred; Leave Data Report; Time and Attendance Register; statements of compensation received for court service; and related records.	
	(1) Separations by death.	Withdraw and include in the schedule folders, subpar. 16F20b.
	(2) Separations by transfer, resignation, and retirement, except as indicated in (3).	Withdraw and forward to the personnel division for inclusion in the official personnel folder.
	(3) Separations before completing one full pay period on the agency's rolls when there is no leave credit for earlier service.	Retire with, and destroy with, other time and attendance records.
	(4) Other time and attendance records.	Cut off at end of leave year, hold 2 years, and retire to FRC. Destroy <del>8</del> years after cutoff. 4
16F22-16F24.	<u>Reserved.</u>	

*Informed by GSA that clerical error was made. Should be no change in retention period  
M. Wolf 2/26/91*

<u>RECORD SYMBOL</u>	<u>DESCRIPTION OF RECORD</u>	<u>AUTHORIZED DISPOSITION</u>
16F25.	<p><u>Individual authorized allotments files.</u> Documents used to authorize deductions from the pay of individuals. Descriptions of, and disposition instructions for, these files are as follows:</p> <p>a. <u>US. Savings Bond Authorization, SF Form 1192 or equivalent, and authorization for individual allotment to the Combined Federal Campaigns.</u></p> <p>(1) If record is maintained on earning record card (GRS 2/4a(1)).</p> <p>(2) If record is not maintained elsewhere (GRS 2/4a(2)).</p> <p>b. <u>All other authorizations, including union dues and the Thrift Savings Plan (TSP).</u></p> <p>(1) If record is maintained on earning card (GRS 2/4b(1)).</p> <p>(2) If record is not maintained elsewhere (GRS 2/4b(2)).</p>	<p>Destroy when superseded or after separation of employee. If employee transfers within GSA or to another agency, these authorizations must also be transferred.</p> <p>Destroy 3 years after superseded or 3 years after separation of employee. See (1) above for transfer instructions.</p> <p>Destroy when superseded or after transfer or separation of employee.</p> <p>Destroy 3 years after superseded or 3 years after transfer or separation of employee.</p>
16F26.	<p><u>Tax files.</u> Documents used to certify exemptions from Federal, State, or local income taxes.</p> <p>a. <u>Withholding tax exemption certificates, such as IRS Form W-4, and similar state tax exemption forms (GRS 2/18a).</u></p> <p>b. <u>Returns on income taxes withheld, such as IRS Form W-2 (GRS 2/18b).</u></p> <p>c. <u>Reports of withheld Federal taxes, such as IRS Forms W-2 and W-3, with related papers, including reports relating to income and social security taxes, such as IRS Form 941, Employer's Quarterly Federal Tax</u></p>	<p>Cut off when form is superseded or obsolete; destroy 4 years after cutoff.</p> <p>Cut off at the end of the calendar year; destroy 4 years after cutoff.</p> <p>Cut off at the end of the calendar year; destroy 4 years after cutoff.</p>

<u>RECORD SYMBOL</u>	<u>DESCRIPTION OF RECORD</u>	<u>AUTHORIZED DISPOSITION</u>
	Return; IRS Form 941C, Statement to Correct Information; IRS Form W-2C, Statement of Corrected Income and Tax Amounts; and IRS Form W-3C, Transmittal of Corrected Income and Tax Statements (GRS 2/18c).	
16F27-16F29.	<u>Reserved.</u>	
16F30.	<u>Payroll history files (NC1-269-77-1).</u> This file consists of GSA Form 553, Request for Authorization to Transfer Salary Costs Between Funds; GSA Form 1655, Employee Clearance Statement; and similar records.	Cut off at the end of the calendar year; destroy 3 years after cutoff.
16F31-16F34.	<u>Reserved.</u>	
16F35.	<u>Miscellaneous reports (NC1-269-77-1).</u> Documents created in reporting data on bond participation, Federal civilian employment, geographic distribution of Federal payrolls, or other matters.	Cut off at the end of the calendar year; destroy 3 years after cutoff.
16F36-16F44.	<u>Reserved.</u>	
16F45.	<u>Employee cumulative pay record (GRS 2/1b).</u> Individual earning and service cards, such as Optional Form 1127 or equivalent, reflecting earnings, deductions, adjustments, and year-to-date totals.	Cut off at end of calendar year, hold 3 years, retire to the National Personnel Records Center. Destroy 56 years after the date of the last entry on the card.  NOTE: If filed in official personnel folder (OPF) or in individual pay folder adjacent to the OPF, destroy with the OPF.
16F46-16F49.	<u>Reserved.</u>	
16F50.	WITHDRAWN BY CHGE	
16F51-16F54.	<u>Reserved.</u>	



<u>RECORD SYMBOL</u>	<u>DESCRIPTION OF RECORD</u>	<u>AUTHORIZED DISPOSITION</u>
	Standard Form 1150, Record of Leave Data, follow-up lists; separated employee list; and Fair Labor Standards Act (FLSA) overtime list.	
	a. Checklists.	Hold for 3 pay periods and destroy.
	b. Distribution lists.	Hold for 3 months and destroy.
	c. Miscellaneous payroll office work lists; permanent and temporary cycle error lists; Standard Form 1150, follow-up lists; separated employee lists; and No Check List.	Hold for 3 months and destroy.
	d. Fair Labor Standards Act Overtime List.	Hold for 2 years and destroy.

This appendix gives instructions for records accumulated by imprest fund (petty cash) cashiers and collection officers. This appendix does not apply to related records accumulated by the Office of Finance in the Central Office and the regions.

<u>RECORD SYMBOL</u>	<u>DESCRIPTION OF RECORD</u>	<u>AUTHORIZED DISPOSITION</u>
16G1.	<u>Cashier and collection officer designations (NN-169-125)</u> . Documents concerning the designation of individuals as imprest fund cashiers and collection officers.	Cut off at end of fiscal year after cancellation; destroy 2 years after cutoff.
16G2-16G4.	<u>Reserved.</u>	
16G5.	<u>Collection receipts (NN-169-125)</u> . Documents kept by collection officers to provide a record of the receipt and disposition of remittances.	Cut off at the end of the fiscal year; destroy 4 years after cutoff.
16G6-16G9.	<u>Reserved.</u>	
16G10.	<u>Imprest fund files ( - - - )</u> . Documents showing the receipt of, and accounting for, petty cash or imprest funds used in connection with small purchases. Included are receipts for funds, reimbursement vouchers, designation of Imprest fund allotted balances; Imprest fund quarterly audit; traveler's checks; and similar documents.	Cut of at the end of the fiscal year; destroy 4 years after cutoff.

NN-169-125

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Appendix 16-H. WITHDRAWN BY CHGE

This appendix provides documentation and maintenance and disposition instructions for program records documenting credit and finance operations. Credit and finance operations are concerned with assisting in the establishment of financial terms and conditions of invitations, proposals, contracts, grants, permits, leases, and other agreements; and determining the financial responsibility and credit standing of bidders, contractors, and purchasers. Credit and finance program files are created as a result of responsibilities set forth in the GSA Organization Manual (OHR P 5440.1) and pursuant to the provisions of accounting, credit, and finance orders and handbooks of the 4200 subject classification series.

<u>RECORD SYMBOL</u>	<u>DESCRIPTION OF RECORD</u>	<u>AUTHORIZED DISPOSITION</u>
16I1.	<u>Financial reliability files (NN-169-125).</u> Documents reflecting the credit standing and financial responsibilities of individuals and entities. These records are used in determining the financial ability of bidders, contractors, and purchasers to perform under the terms of the contracts. Included are financial statements, responses to letters of inquiry, memorandums of interviews with references, credit reports, copies of contracts and comments, documents regarding payments and terms of contracts, collection documentation, copies of tax payments and related papers.	Destroy individual papers as they become obsolete or are superseded. Destroy the entire file when the individual or entity is no longer a potential contractor or purchaser.
16I2-16I4.	<u>Reserved.</u>	
16I5.	<u>Credit report controls (NN-169-125).</u> Documents showing credit agency reports ordered and received and used for verifying bills for such services. Included are registers or similar log documents.	Cut off at the end of the fiscal year; destroy 3 years after cutoff.
16I6-16I9.	<u>Reserved.</u>	
16I10.	<u>Contract review files (NN-169-125).</u> Documents accumulated in reviewing the financial terms of invitations, proposals, contracts, leases, and other agreements, including insurance, to detect inappropriate financial terms and to provide technical assistance to contract officers. These records are limited to contract review and do not involve extending credit or financial assistance.	Cut off at the end of the fiscal year; destroy 2 years after cutoff.
16I11-16I14.	<u>Reserved.</u>	

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RECORD

SYMBOL      DESCRIPTION OF RECORD

AUTHORIZED DISPOSITION

16I15.	<u>Delinquent Federal accounts (NN-169-125).</u> Documents accumulated in reviewing delinquent Federal accounts, determining causes of delinquencies, and in installing remedial procedures. Included are memorandums for record of telephone conversations and visits, copies of billings and statements of accounts, listings of delinquent accounts, and similar documents.	Cut off at end of fiscal year following completion of case; destroy 2 years after cutoff.
16I16-16I19.	<u>Reserved.</u>	
16I20.	WITHDRAWN BY CHGE	
16I21-16I24.	<u>Reserved.</u>	
16I25.	WITHDRAWN BY CHGE	
16I26-16I29.	<u>Reserved.</u>	
16I30.	<u>Credit controls (NN-169-125).</u> Logs or registers used to record credit applications received, approved, and disapproved, and other information about credit cases.	Destroy 5 years after log or register is filled.
16I31-16I34.	<u>Reserved.</u>	
16I35.	WITHDRAWN BY CHGE	
16I36-16I39.	<u>Reserved.</u>	
16I40.	WITHDRAWN BY CHGE	
16I41-16I44.	<u>Reserved.</u>	
16I45.	WITHDRAWN BY CHGE	
16I46.	<u>Accountable Officer's Files.</u>  a. Original or ribbon copy of accountable officers' accounts maintained in the agency for site audit by GAO auditors, consisting of statements of transactions, statements of	Destroy 6 years and 3 months after period covered by account.

<u>RECORD SYMBOL</u>	<u>DESCRIPTION OF RECORD</u>	<u>AUTHORIZED DISPOSITION</u>
<del>accountability, collection schedules, collection vouchers, disbursement schedules, disbursement vouchers, and all other schedules and vouchers or documents used as schedules or vouchers, exclusive of freight records and payroll records. (GRS 6/1a)</del>	b. Memorandum or extra copies of accountable officer's returns, including statements of transactions and accountability, supporting vouchers, schedules, reports from charge card contractor(s), and related papers not covered elsewhere in this schedule, and freight records covered by ch. 52 and payroll records covered by app. 16-F (GRS 6/1b).	Destroy when 1 year old.
<del>c. Copies of travel charge card applications and employee acknowledgments (NC1-269-85-1).</del>		Destroy when no longer needed.
16I47-16I49.	<u>Reserved.</u>	
16I50.	<del>Credit and finance reports (NN-169-125). Documents created in reporting and reviewing information about credit, finance, and insurance activities. Included are activity reports, and related information.</del>	Cut off at end of fiscal year, hold 2 years, and retire to FRC. Destroy 5 years after cutoff.