

Revised on 09/2022 to incorporate changes transmitted under NARA transmittal 32 to the General Records Schedules (GRS), item 402-03a, Phased-Retirement Employees Overtime Documentaiton,

Revised on 06/2020 to incorporate changes transmitted under NARA transmittal 31 to the General Records Schedules (GRS),

Revised on 04/2020 to alter disposition instructions for GRS 2.4, item 010 and GRS 2.4, item 030, and to add GRS 2.4, item 035, records documenting overtime work during phased retirement, and

Revised on 08/2017 to include Updates to Several GRS Schedules 2.2, 2.4, and 2.5.

NOAA Records Schedules

Chapter 400

Employee Compensation and Benefits and Financial Management and Reporting Records

Chapter 400
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NOAA RECORD SERIES 402
Employee Compensation and Benefits Records (GRS 2.4)

In Fiscal Year 2013, the National Archives and Records Administration (NARA) created a General Records Schedule (GRS) Team to begin a five year project to update and revised the GRS under OMB/NARA M-12-18, Managing Government Records Directive. This schedule contains mandatory disposition instructions for Employee Compensation and Benefits Records, and Series 403 of this schedule contains mandatory disposition instructions for Financial Management and Reporting Records.

Series 402 covers records Federal agencies create while conducting agency payroll functions. Most payroll is processed electronically. Agencies create payroll system input records both electronically and on paper (brought into the system by scanning). **This schedule covers** only the versions that the agency determines to be the **official payroll system records**. GRS 5.2, item 020, **Intermediary Records**, covers paper documents for which the agency designates their equivalent electronic versions to be the record copies. **See Chapter 200-07 of the NOAA Disposition Handbook for Intermediary Records.**

Also, GRS 2, item 9a, “Record of employee leave, such as SF 1150, prepared upon transfer or separation,” was rescinded per GRS Transmittal 24 because the filing instructions included a now-invalid disposal authority. The filing instruction, which is still valid, is now in GRS 2.5, item 04 of this schedule; GRS 2, item 9b, “Creating agency copy of leave, when maintained,” was superseded by GRS 2.5, item 020 (DAA-GRS-2014- 0004-0003); and GRS 2, item 28, “Retirement Retirement Files, consisting of reports, registers, or other control documents, and other records relating to retirement, such as SF 2807 or equivalent,” was superseded by GRS 2.5, items 010 (DAA-GRS-2014-0004-0001) and 011 (DAA-GRS-2014-0004-0002).

This schedule does not cover Office of Personnel Management files that reflect its own or other agencies’ personnel needs and problems. Agencies must offer records they created prior to January 1, 1921, to the National Archives and Records Administration (NARA) before applying disposition instructions in this schedule.

Series #	Records Series Title	Records Description	Disposition Authority	Disposition Instruction
402	Employee Compensation and Benefits Records.	These files relate to the pay, leave, and allowance records for NOAA employees. The dispositions provided should not be applied to any records involved in claims or demands against the government unless they have been settled by GAO or written clearance has been obtained from the Comptroller General. Protect as Privacy Act records.		
402-01	Records Used to Calculate Payroll, Arrange Paycheck Deposit, and Change Previously Issued Paychecks.	<p>Includes:</p> <ul style="list-style-type: none"> • additions to paychecks <ul style="list-style-type: none"> o child care subsidies o Internal Revenue Service form W-9 (Request for Taxpayer Identification Number) o other additions • deductions from paychecks <ul style="list-style-type: none"> o insurance <ul style="list-style-type: none"> o retirement accounts (e.g. Thrift Savings Plan, my Retirement Account, etc.) o flexible spending accounts, such as medical savings and dependent care assistance o union dues o Combined Federal Campaign o garnishments (IRS form 668A— Notice of Levy—and similar records) o Treasury bond purchases 	<p>DAA-GRS-2019-0004-0001 (GRS 2.4, item 010)</p> <p>Supersedes DAA-GRS- 2016-0015-0001 (GRS 2.4, item 010);</p> <p><i>Supersedes NOAA Schedule 402-01, previously filed as NOAA Schedule Item: 402-04 (NC1-74-228)</i></p>	<p>TEMPORARY. Destroy 3 years after paying agency or payroll processor validates data, but longer retention is authorized if required for business use.</p>

		<p>o other deductions</p> <ul style="list-style-type: none"> • authorizations for deposits into bank accounts • changes or corrections to previous transactions either at paying agency or payroll processor • Fair Labor Standards Act exemption worksheets 		
402-02	Tax Withholding and Adjustment Documents.	<p>Employee withholding allowance certificates such as Internal Revenue Service (IRS) W-4 series forms and state equivalents, and records of fringe benefits and expense reimbursements provided to employees.</p> <p>Legal citation: IRS Publication 15 (2015), (Circular E), Employer's Tax Guide, section on Recordkeeping.</p>	<p>DAA-GRS- 2016-0015-0002 (GRS 2.4, item 020)</p> <p><i>Supersedes NOAA Schedule Item</i></p>	<p>TEMPORARY. Destroy 4 years after superseded or obsolete, but longer retention is authorized if required for business use.</p>
402-03	Time and Attendance Records.	<p>Sign-in/sign-out records, time cards, leave applications and approvals of all types (annual, sick, family medical, military service, jury duty, leave donations, etc.); overtime, compensatory, and credit time requests and approvals; premium pay authorizations; and other records documenting employees' presence at or absence from work.</p> <p>Legal citation: 29 U.S.C. 516.5a</p>	<p>DAA-GRS- 2016-0015-0003 (GRS 2.4, item 030)</p> <p><i>Supersedes NOAA Schedule Item 402-03 (NC1-74-228)</i></p>	<p>TEMPORARY. Follow disposition instructions for Record Series 203-01, Time and Attendance Records.</p>
402-03A	Phased-retirement Employees' Overtime Documentation	<p>Records documenting ordering or permitting phased-retirement employees to work overtime.</p>	<p>DAA-GRS-2018-0001-0001 GRS 2.4, item 035)</p>	<p>TEMPORARY. Destroy when 6 years old, but longer</p>

		Legal citation: 5 CFR 831.1715, section 4	NEW	retention is authorized for business use.
402-04	Agency Payroll Record for each Pay Period.	Aggregate records documenting payroll disbursed in each pay period: base pay, additions to and deductions from pay, and leave balances of all civilian employees within an agency or employing entity. Legal citation: 5 U.S.C. 8466	DAA-GRS- 2016-0015-0004 (GRS 2.4, item 040) <i>Supersedes NOAA Schedule Items:</i> 402-01b (GRS 2, item 1b) 402-06, Master Employee Records, (NC1-74-228)	TEMPORARY. Destroy when 56 years old.
402-05	Wage and Tax Statements.	Agency copies of IRS form W-2 (Wage and Tax Statement, IRS form W-3 (Transmittal of Wage and Tax Statements), IRS forms in the 1099 series, and state equivalents. Legal citations: Form W-3, Purpose of Form section states, "The IRS recommends retaining copies of these forms for four years." Agencies attach their copies of form W-2 to form W-3. IRS Publication 15 (2014), (Circular E), Employer's Tax Guide, section on Recordkeeping (copies of returns filed and confirmation numbers).	DAA-GRS- 2016-0015-0005 (GRS 2.4, item 050) <i>Supersedes NOAA Schedule Item: 402-14, Returns On Income Taxes Files, (NC1-74-228)</i>	TEMPORARY. Destroy when 4 years old, but longer retention is authorized if required for business use.
402-06	Payroll Program Administrative Records.	Records produced in administering and operating payroll functions of a general nature and not linked to an individual employee's pay.		
		Administrative correspondence between agency and payroll processor,	DAA-GRS- 2016-0015-0006 (GRS 2.4, item 060)	TEMPORARY. Destroy when 2 years old, but longer

		and system reports used for agency workload and or personnel management purposes.	<i>Supersedes NOAA Schedule Item: 402-16, Payroll Work Files</i>	retention is authorized if required for business use.
		Payroll system reports providing fiscal information on agency payroll.	DAA-GRS- 2016-0015-0007 (GRS 2.4, item 061) <i>Supersedes NOAA Schedule Item: 402-15, Labor and Wage Report Files</i>	TEMPORARY. Destroy when 3 years old or after GAO audit, whichever comes sooner, but longer retention is authorized if required for business use.
402-07	Wage Survey Files.	Records created while conducting periodic surveys of wages paid to non-Government workers in a specified wage area to support and modify the Federal Wage System. Includes survey data, background documents, correspondence and reports on area wages paid for each employee class; background papers establishing need, authorization, direction, and analysis of wage surveys; development and implementation of wage schedules; and request for an authorization of specific rates (excluding authorized wage schedules and wage survey recapitulation sheets).	DAA-GRS- 2016-0015-0010 (GRS 2.4, item 080) <i>Supersedes NOAA Schedule Item: 402-17, Wage Survey Files</i>	TEMPORARY. Destroy after completing second succeeding survey in the specific wage area (i.e., retain records of the two most recently completed surveys), but longer retention is authorized if required for business use.

Employee Management Records (GRS 2.2)

This schedule covers records Federal agencies create while carrying out the work of employee management: supervising employees, processing personnel actions, managing employee performance, and creating and maintaining personnel and volunteer service records.

Agencies must offer any records created prior to January 1, 1921, to the National Archives and Records Administration (NARA) before applying disposition instructions in this schedule. **NEW**

Series #	Records Series Title	Records Description	Disposition Authority	Disposition Instruction
402-08	Employee Management Administrative Records.	<p>Records on routine office program support, administration, and human resources operations. Includes:</p> <ul style="list-style-type: none"> • reports, including annual reports to the Department of State concerning the number of official passports issued and related matters • reports from subordinate units regarding statistics and other reporting measures • general correspondence with internal agency offices and with OPM • general correspondence with travelers regarding official passport application procedures and documentation requirements • statistics, including lists of official passport holders 	<p>DAA-GRS-2017-0007-0001 (GRS 2.2, item 010)</p> <p><i>Supersedes NOAA Schedule Item: 403-31b, Annual Reports Concerning Official Passport Files</i></p>	<p>TEMPORARY. Destroy when 3 years old, but longer retention is authorized if required for business use.</p>

		<p>Exclusion: Agency reports received by the Department of State document the Department's mission and must be scheduled by the Department.</p>		
402-09	Records Related to Official Passports.	<p>The Department of State issues official passports to people traveling abroad to carry out official duties on behalf of the U.S. Government.</p> <p>Exclusion: Agency and dependent requests for passports maintained by the Department of State are covered under an agency-specific schedule.</p>		
		<p>Application Records</p> <p>Records related to administering the application or renewal of official passports and visas, including:</p> <ul style="list-style-type: none"> • copies of passport and visa applications • passport and visa requests • special invitation letters • visa authorization numbers • courier receipts • copies of travel authorizations 	<p>DAA-GRS-2017-0007-0013 (GRS 2.2, item 090)</p> <p><i>Supersedes NOAA Schedule Item: 403-31a, Passport Application Files</i></p>	<p>TEMPORARY. Destroy when 3 years old or upon employee separation or transfer, whichever is sooner; but longer retention is authorized if required for business use.</p>
		<p>Official Passport Registers.</p> <p>Registers and lists of agency personnel who have official passports.</p>	<p>DAA-GRS-2017-0007-0013 (GRS 2.2, item 091)</p> <p><i>Supersedes NOAA Schedule Item: 403-31c, Passport Register Files</i></p>	<p>TEMPORARY. Destroy when superseded or obsolete.</p>

		Official Passports of Transferred or Separated Agency Personnel.	None; filing instruction only. GRS 2.2, item 092)	TRANSFER to new agency or RETURN to the Department of State upon expiration or upon separation of the employee.
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Employee Separation Records (GRS 2.5)

This schedule covers records created in the process of employees leaving Federal service whether that service status is career, temporary, or political appointment. These records divide into two categories: records of managing an employee separation program in general, and case files specific to individual separations. Bullet lists describe records that may be contained in these files. They do not mean to convey that all of these records must be contained in every file. In particular, records pertinent to individual separating employees will vary depending on the type of service (career, temporary, or political appointment) and an employee's responsibilities.

Agencies must offer any records created prior to January 1, 1921, to the National Archives and Records Administration (NARA) before applying disposition instructions in this schedule. **NEW**

	Employee Separation Records	Financial Records created in the process of employees leaving Federal service whether that service status is career, temporary, or political appointment. These records divide into two categories: records of managing an employee separation program in general, and case files specific to individual separations. Bullet lists describe records that may be contained in these files. They do not mean to convey that all of these records must be contained in every file. In particular, records pertinent to individual separating employees will vary depending on the type of service (career, temporary, or political appointment) and an employee's responsibilities.		
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		Note: See Chapter 300 of this Handbook for Personnel Records created in the process of employees leaving Federal service.		
402-10	Separation Program Management Records.	Records documenting the general work process to release career, temporary, and political-appointment employees from employment status. Includes: <ul style="list-style-type: none"> • registers of separation or transfers such as SF-2807, SF- 3103, or similar records • retention registers and related records • reports, correspondence, and control documents • exit interview compilations identifying and tracking trends 		
		Records not specific to an agency separation initiative.	DAA-GRS- 2014-0004- 0001 (GRS 2.5, item 010) 402-05, Retirement Control Files (NC1-74-228)	TEMPORARY. Destroy when no longer required for business use.
		Records specific to an agency separation initiative such as reduction-in-force, voluntary early retirement, voluntary separation, and similar programs.	DAA-GRS- 2014-0004- 0002 (GRS 2.5, item 011) <i>Supersedes NOAA Schedule Item:</i> 402-05, Retirement Control Files (NC1-74-228)	TEMPORARY. Destroy 2 years after date of program closure, but longer retention is authorized if required for business use.
402-11	Individual Employee Separation Case Files.	Records not included in separating employee's Official Personnel Folder (OPF),	DAA-GRS- 2014-0004- 0003 (GRS 2.5, item 020)	TEMPORARY. Destroy 1 year after

		<p>documenting individual employees' transfer to another Federal agency or office or voluntary, involuntary, disability, early retirement, retirement, or death separation from career, temporary, and political appointment service; and legal and financial obligations of government to employee and employee to government. Includes:</p> <ul style="list-style-type: none"> • records of counseling activities and outplacement services • exit interview records • exit clearances • checklists of returned property • certifications of removal/non-removal of government records • records documenting notification of appropriate third parties (e.g., benefits providers, payroll, facility services, security, information technology) of impending separation • records documenting terms and entitlements of separation (e.g., leave balance pay out or transfer of account, severance, pension, temporary continuation of coverage, annuity estimates, assistance) • records documenting employee financial obligations to government (e.g., salary offset notices in effect at time of separation; student loan repayment; recruitment, 	<p><i>Supersedes NOAA Schedule Item:</i></p> <p>402-02, (GRS 2, item 28), Individual Retirement Records Files.</p>	<p>date of separation or transfer, but longer retention is authorized if required for business use.</p>
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		<p>retention, and relocation incentives; determinations of settlement)</p> <ul style="list-style-type: none"> • copy of leave record (see “Record of employee leave,” item 040 of this schedule, for record copy) retained for agency use <p>Exclusion: Records required to be filed in employee’s OPF are excluded from this item.</p>		
402-12	Individual Employee Separation Records Required to be Placed in Separating Employee’s OPF.	<p>As identified in the Office of Personnel Management (OPM) Guide to Personnel Recordkeeping, includes but is not limited to:</p> <ul style="list-style-type: none"> • resignation letter • reason for separation (such as reduction in force) • documentation of retirement-option elections and coverage • documentation of indebtedness • documentation of payment or repayment to, or refund from FERS or CSRS • record of employee leave prepared upon transfer or separation • records of most recent performance ratings 	<p>(GRS 2.5, item 040)</p> <p><i>Supersedes GRS Schedule Item:</i></p> <p>GRS 2, item 9a, Record of employee leave, such as SF 1150, prepared upon transfer or separation.</p>	<p>File on left side (shortterm) or right side (longterm) of the Official Personnel Folder (OPF), as appropriate.</p>

		<ul style="list-style-type: none">• designation of beneficiary		
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NOAA RECORD SERIES 403
Financial Management and Reporting Records (GRS 1.1)

This schedule covers records created by Federal agencies in carrying out the work of financial management: procuring goods and services, paying bills, collecting debts, accounting for all financial transactions, and monitoring agencies' net worth. It does not apply to copies of records forwarded to the Department of Treasury or the Office of Management and Budget in fulfillment of reporting requirements. These forwarded copies serve unique business purposes at those agencies and are therefore scheduled separately as records of OMB and Treasury.

Documents required by the Comptroller General to be **maintained for site audit** are segments of accountable officer's accounts. **In no event may disposal be made of records** pertaining to accounts, claims, or demands involving the Government of the United States **which have not been settled or adjusted by the GAO unless the agency concerned has written approval of the Comptroller General, as required by 44 U.S.C. 3309.** Most Federal civilian pay accounts are prepared and maintained in accordance with Title 6 - Pay, Leave, and Allowances and incorporated in the GAO Policy and Procedures Manual for Guidance of Federal Agencies.

This schedule covers financial management records of grants and cooperative agreements but **does not cover administrative records of such grants and agreements.** These administrative records are covered in GRS 1.2.

This schedule covers financial transactions and reporting **but not overall planning for finance.** These records are covered under GRS 1.3.

This schedule covers contract records maintained by Federal agencies but not records maintained by contractors, which are governed by 48 CFR 4, subpart 4.7.

Agencies must offer any records created prior to January 1, 1921, under GRS schedules 1.1, 4.1, and 5.5, to the National Archives and Records Administration (NARA), before applying disposition instructions to the schedules. **NEW**

Series #	Records Series Title	Records Description	Disposition Authority	Disposition Instruction
403	Financial Management and Reporting Records.	Financial transactions that are common to all agencies.		
403-01	Financial Management and Reporting Administrative Records.	<p>Records related to managing financial activities and reporting. Records include:</p> <ul style="list-style-type: none"> • correspondence • subject files • feeder reports • workload management and assignment records 	DAA-GRS- 2016-0013- 0001 (GRS 1.1, item 001)	TEMPORARY. Destroy when 3 years old, but longer retention is authorized if needed for business use.
403-02	Financial Transaction Records Related to Procuring Goods and Services, Paying Bills, Collecting Debts, and Accounting.	<p>Many records included in this item are maintained by accountable officers to account for the availability and status of public funds, and are retained to enable GAO, Office of Inspector General, or other authority audit. Financial transaction records include those created in the course of procuring goods and services, paying bills, collecting debts, and accounting for all finance activity, per the following definitions.</p> <p>Procuring goods and services is the acquisition of physical goods, products, personal property, capital assets, infrastructure services such as utilities, and contracted personnel services to be used by</p>	<p>DAA-GRS-2013-0003-0001 (GRS 1.1, item 010)</p> <p><i>Supersedes Record Copy of NOAA Schedule Items:</i></p> <p><i>403-01, Procurement Files</i></p> <p><i>403-02a, Contract and Grant Files</i></p> <p>403-03, Advance of Travel Funds Files</p> <p>403-04, Personal Services Files</p>	TEMPORARY. Destroy 6 years after final payment or cancellation, but longer retention is authorized if required for business use.

		<p>the Federal Government. Paying bills means disbursements of federal funds for goods and services, and fulfilling financial obligations to grant and cooperative agreement recipients. Procurement and payment records include those such as:</p> <ul style="list-style-type: none"> • contracts • requisitions • purchase orders • interagency agreements • Military Interdepartmental Purchase Requests (MIPRs) • printing requisitions to the Government Printing Office • memoranda of agreement specifying a financial obligation • solicitations/requests for bids, quotations or proposals for contracts and competitive grants • proposals, quotations, bids (accepted, rejected, unopened) for contracts and competitive grants • contingent fee justifications • legal and financial instruments such as bond and surety records • FAIR Act (A-76) records linked directly to specific procurement actions • credit card/purchase card/charge card statements and supporting documentation • vendor tax exemption records 	<p>403-05, Quarterly Observers Personal Services Files</p> <p>403-06, Reimbursement Files</p> <p>403-07, Bill Collection Files</p> <p>403-09, Disbursement Schedule and Voucher Files</p> <p>403-10, Statement of Transactions and Accountability Files</p> <p>403-11, C.D. And Related Deposit Files. (General Fund Files)</p> <p>403-12, Fund Availability, Collection, and Custody Files</p> <p>403-13, Certificate of Settlement Files</p> <p>403-14, Travel Order Files</p> <p>403-15, Travel Files</p>	
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		<ul style="list-style-type: none"> • invoices • leases • recurring financial transactions such as utility and communications invoices • documentation of contractual administrative requirements submitted by contractors such as status reports • correspondence and papers pertaining to award, administration, receipt, inspection of and payment for goods and services in this list • records of financing employee relocations <p>Collecting debts includes the collection of income from all sources (excluding taxation). Collections records document collection of monies from all sources excluding administrative claims, taxation (not covered under the GRS), and Congressional appropriation, such as:</p> <ul style="list-style-type: none"> • records documenting administration, receipt, and deposit of user fees for entry into and/or use of public facilities; for recovering costs of providing government services; and receipt of donations, bequests, and other collections from the public, including: 	<p>403-16, Transportation Request Files</p> <p>403-17, Government Bills of Lading Files</p> <p>403-18(2), Travel and Transportation Service Files</p> <p>403-19, Letter of Credit Files</p> <p>403-20, Refund Files</p> <p>403-21, Tax Return Files</p> <p>403-23, Accountable Officers' (Collection Officer, Disbursement Officer, and Certifying Officer) Files</p> <p>403-30(1), Foreign Service Account Files</p> <p>403-33a, Commercial Freight and Passenger Transportation Files</p> <p>403-33b, Commercial Freight and Passenger Transportation Files – Exclusion to 403-33a</p>	
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		<ul style="list-style-type: none"> o cash register transaction records o credit card and charge cards receipts o records documenting deposits o records documenting allocation of fees to funds/accounts o deposit lists and logs o customer orders o revolving fund records • fee and fine collection records • garnishments • sale of excess and surplus personal property • fee or rate schedules and supporting documentation • out-leases of Federal property • debt collection files and cash receipts • writeoffs • copies of checks • payment billing coupons • letters from lenders • payment records • money orders • journal vouchers • collection schedules <p>Accounting is the recording, classifying and summarizing of financial transactions and events related to assets, liabilities, revenue from all sources, and expenses to all payees to support financial reporting, enable audit, and accumulate and generate management</p>	<p>403-33c, Issuing office copies, other than those identified in file no. 403-33a, of GBL</p> <p>403-33d, Commercial Freight and Passenger Transportation Files – Obligation copy</p> <p>403-33e, Commercial Freight and Passenger Transportation Files – Unused ticket redemption form</p> <p>403-36, Gasoline Sales Tickets</p> <p>403-37, Telephone Toll Tickets</p> <p>404-01, General Accounts Ledger Files</p> <p>404-02, Allotment Ledger and Control Files</p> <p>404-03, Ledger Trial Balance Files</p>	
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		<p>information to assist in establishing an agency's resource allocation priorities. Accounting records include those such as:</p> <ul style="list-style-type: none"> • accountable officers' records concerned with the accounting for, availability, and status of public funds and maintained for Government Accountability Office (GAO) or other authority site audit, but excluding payroll records, and accounts pertaining to American Indians. Includes: <ul style="list-style-type: none"> o statements of transactions o statements of accountability o collection schedules and vouchers o disbursement schedules and vouchers • vouchers • certificates of closed accounts • certificates of periodic settlements • general funds files • general accounting ledgers • appropriation, apportionment, and allotment files • posting and control files • bills of lading • transportation and travel requests, authorizations, and vouchers • commercial freight vouchers • unused ticket redemption forms <p>Legal citation: 28 U.S. Code 2401(a)</p>	<p>404-04, Ledger Posting and Control Files</p> <p>404-05, Cost and Obligation Status Report Files</p> <p>404-06, Trust and Revolving Fund Report Files</p> <p>404-11, FIMA Database</p>	
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		<p>Note 1: Procurement and other financial files that stand out because of high dollar value, media attention, historical value, research value, or other extenuating circumstances may have permanent value. Agencies that believe they hold such files should submit a records schedule to NARA.</p> <p>Note 2: Accounts and supporting documents pertaining to American Indians are not authorized for disposal by this schedule. Such records should be reviewed and scheduled appropriately by the agency since they may be needed in litigation involving the Government's role as trustee of property held by the Government and managed for the benefit of Indians.</p> <p>Note 3: The Comptroller General has the right to require an agency to retain any portion of these records for a period of up to 10 years.</p> <p>Note 4: Agencies must offer any records created prior to January 1, 1933, to the National Archives and Records Administration (NARA) before applying this disposition authority. NEW</p>		
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		<p>All Other Copies. Copies used for administrative or reference purposes.</p> <p><i>Note 4: Agencies must offer any records created prior to January 1, 1933, to the National Archives and Records Administration (NARA) before applying this disposition authority. NEW</i></p>	<p>DAA-GRS- 2013-0003-0002 (GRS 1.1, item 011)</p> <p><i>Supersedes All Other Copies of NOAA Schedule Items:</i></p> <p>403-01, Procurement Document Files</p> <p>403-02, Contract and Grant Files</p> <p>403-03, Advance of Travel Funds Files</p> <p>403-04, Personal Services Files</p> <p>403-05, Quarterly Observers Personal Services Files</p> <p>403-06, Reimbursement Files</p> <p>403-07, Bill Collection Files</p> <p>403-09, Disbursement Schedule and Voucher Files</p>	<p>TEMPORARY. Destroy when business use ceases.</p>
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			<p>403-10, Statement of Transactions and Accountability Files</p> <p>403-11, C.D. And Related Deposit Files. (General Fund Files)</p> <p>403-12, Fund Availability, Collection, and Custody Files</p> <p>403-13, Certificate of Settlement Files</p> <p>403-14, Travel Order Files</p> <p>403-15, Travel Files</p> <p>403-16, Transportation Request Files</p> <p>403-17, Government Bills of Lading Files</p> <p>403-18 (1), Travel and Transportation Service Files</p> <p>403-19, Letter of Credit Files</p> <p>403-20, Refund Files</p>	
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			<p>403-21, Tax Return Files</p> <p>403-23, Accountable Officers' (Collection Officer, Disbursement Officer, and Certifying Officer) Files</p> <p>403-26, Accounting Coding Document Files</p> <p>403-30(2), Foreign Service Account Files</p> <p>403-33a, Commercial Freight and Passenger Transportation Files</p> <p>403-33b, Commercial Freight and Passenger Transportation Files – Exclusion to 403-33a</p> <p>403-33c, Issuing office copies, other than those identified in file no. 403-33a, of GBL</p> <p>403-33d, Commercial Freight and Passenger</p>	
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			<p>Transportation Files – Obligation copy</p> <p>403-33e, Commercial Freight and Passenger Transportation Files – Unused ticket redemption form</p> <p>403-36, Gasoline Sales Tickets</p> <p>403-37, Telephone Toll Tickets</p> <p>404-01, General Accounts Ledger Files</p> <p>404-02, Allotment Ledger and Control Files</p> <p>404-03, Ledger Trial Balance Files</p> <p>404-04, Ledger Posting and Control Files</p> <p>404-05, Cost and Obligation Status Report Files</p>	
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			404-06, Trust and Revolving Fund Report Files 404-11, FIMA Database	
403-03	Records Supporting Compilation of Agency Financial Statements and Related Audit, and all Records of all other Reports.	Includes records such as: <ul style="list-style-type: none"> • schedules and reconciliations prepared to support financial statements • documentation of decisions re accounting treatments and issue resolutions • audit reports, management letters, notifications of findings, and recommendations • documentation of legal and management representations and negotiations • correspondence and work papers • interim, quarterly and other reports 	DAA-GRS- 2013-0003-0011 (GRS 1.1, item 020) <i>Supersedes NOAA Schedule Items:</i> 404-07, Treasury Reports Files 404-08, OMB Report Files	TEMPORARY. Destroy 2 years after completion of audit or closure of financial statement /accounting treatment/issue, but longer retention is authorized if required for business use.
403-04	Property, Plant and Equipment (PP&E) and Other Asset Accounting.	Records necessary for documenting the existence, acquisition, ownership, cost, valuation, depreciation, and classification of fixed assets such as real property, capitalized personal property, internal use software, equipment, and other assets and liabilities reported on an agency's annual financial statementSsS (agency net worth or financial position), and non-capitalized but monitored PP&E, such as: <ul style="list-style-type: none"> • purchase orders and contracts • invoices 	DAA-GRS-2013-0003-0004 (GRS 1.1, item 030)	TEMPORARY. Destroy 2 years after asset is disposed of and/or removed from agency's financial statement, but longer retention is authorized if required for business use.

		<ul style="list-style-type: none"> • appraisals • costing and pricing data • transactional schedules • titles • transfer, acceptance and inspection records • asset retirement, excess and disposal records • plant account cards and ledgers pertaining to structures • correspondence and work papers <p>Exclusion: Records concerning a historically significant structure or other stewardship assets (for instance, the structure appears on the National Register of Historic Places), are not authorized for disposal. Agencies must submit a records schedule to NARA to cover these records or apply an existing schedule.</p>		
403-05	Cost Accounting for Stores, Inventory, and Materials.	<p>Records providing accountability for receipt and custody of materials and showing accumulated cost data, including the direct and indirect costs of production, administration, and performance of program functions of the agency; such as:</p> <ul style="list-style-type: none"> • invoices or equivalent papers used for inventory accounting purposes • inventory accounting returns and reports • working files used in accumulating inventory accounting data 	DAA-GRS-2013-0003-0012 (GRS 1.1, item 040)	TEMPORARY. Destroy when 3 years old, but longer retention is authorized if required for business use.

		<ul style="list-style-type: none"> • plant account cards and ledgers, other than those pertaining to structures • cost accounting reports and data • depreciation lists/costs • contractor cost reports re contractor-held-government-owned materials and parts • receiving, inspection, and acceptance documentation 		
403-06	Administrative Claims by or Against the United States.	<p>Records of monetary or property claims by the United States subject to the Federal Claims Collection Standards, completed or closed by:</p> <ul style="list-style-type: none"> • payment in full • compromise agreement • termination of collection action • determination that money or property is not owed to the United States • approval or denial of claim waiver for erroneous payment of pay, travel, or relocation expenses to a civilian Federal employee or a member or former member of the uniformed services or the National Guard • lifting of court order <p>Also, records of monetary claims against the United States, completed or closed by:</p> <ul style="list-style-type: none"> • disallowance in full • allowance in full or in part with final payment awarded 	<p>DAA-GRS- 2017-0005-0001 (GRS 1.1, item 080)</p> <p><i>Supersedes NOAA Schedule Items:</i></p> <p>403-22a</p> <p>403-22b(1)</p> <p>403-22b(2)a</p> <p>403-22b(2)b</p> <p>403-22b(3)</p> <p>403-22b(3)c</p>	<p>TEMPORARY. Destroy 7 years after final action, but longer retention is authorized if required for business use.</p>

		<ul style="list-style-type: none">• settlement, compromise, or withdrawal• lifting of court order <p>Legal Citations: 31 CFR 900-904 28 U.S.C. 2401 28 U.S.C. 2415(a) 31 U.S.C. 3716(c) 31 U.S.C. 3716(e)</p>		
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403-07	Financial Management System Files.	Documents pertaining to the creation, maintenance, and operation of the automated Financial Management System (FIMA). This code does not cover the actual data in the FIMA data base (see 404-11), the ADP programming files, or reports produced from the data base.		
		a. Documents relating to the basic organization of the FIMA system, including approvals, specifications, file identifications, procedures, etc.	DAA-GRS-2013-0005-0006 (3.1, item 010)	TEMPORARY. Destroy 5 years after project is terminated, but longer retention is authorized if required for business use.
		b. Documents pertaining to the operation of the FIMA system, including service requests, correspondence on problems, operational reports, etc	DAA-GRS-2013-0005-0007 (3.1, item 011)	TEMPORARY. Destroy 5 years after system is superseded by a new iteration, or is terminated, defunded, or no longer needed for agency/IT administrative purposes, but longer retention required for business use.

Series #	Records Series Title	Records Description	Disposition Authority	Disposition Instruction
403-08	Lost, Destroyed, or Damaged Shipment Records.	Records documenting shipment of valuables under the Government Losses in Shipment Act, including consignee and carrier identification; shipment description; value or replacement value declaration, and registry or lock number; date and time of delivery; registry and carrier receipts; shipment notice; shipment inspection; report of loss, destruction, or damage; and claim for replacement.	DAA-GRS- 2016-0012-0004 (GRS 5.5, item 040) <i>Supersedes NOAA Schedule Item:</i> 403-34, Lost or Damaged Shipment Files	TEMPORARY. Destroy when 6 years old, but longer retention is authorized if required for business use.
403-09	Mail, Printing, and Telecommunication Services Control Accountable Documents.	Records of general day-to-day communication service administration and specific transmission tracking. Includes: <ul style="list-style-type: none"> • records that track shipment, routing, registration, certification, declared value, insurance, and receipt of incoming and outgoing mail, including overnight, express, special delivery, and specially tracked packages • messenger and courier service logs, assignment records and instructions, dispatch records, delivery receipts, route schedules, and related records documenting messenger and courier service activity 	DAA-GRS- 2016-0012-0002 (GRS 5.5, item 020) <i>Supersedes GRS 9, item 4b,</i> Accountability records documenting the issue or receipt of accountable documents	TEMPORARY. Destroy when 1 year old or when superseded or obsolete, whichever is applicable, but longer retention is authorized if required for business use.

		<ul style="list-style-type: none">• reports of loss, rifling, delayed or late delivery, wrong delivery, or other improper mail treatment• records that document requisitioning and receiving stamps and postage meter balances• documentation and tracking to intended destination of valuables (e.g. checks, cash, stamps, money orders, etc.) the agency receives by mail or private delivery/messenger• staff and office directories the agency uses to ensure correct mail and package delivery• printing requisitions, work orders, samples, manuscript clearances, and related documents• mailing and contact lists a mailroom or similar office manages• telephone message registers and logs <p>Exclusion 1: United States Postal Service records tracking shipment, etc. (first bullet) and reports of loss, etc. (third bullet). USPS must schedule these separately.</p>		
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		<p>Exclusion 2: Requisitions used to support payment vouchers (GRS 1.1, item 010 covers these)</p> <p>Exclusion 3: Mailing lists for public distribution of material (GRS 6.5, item 020 covers these)</p>		
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