

NOAA RECORD SERIES 402
Payrolling and Pay Administration Records (Revised 7-1-2015)

Payroll and Pay Administration Records were not addressed in the rewrite of finance records covered by General Records Schedule (GRS) 6, Accountable Officers' Accounts Records, and GRS 7, Expenditure Accounting Records. The summary of Payrolling and Pay Administration Records have been separated for that reason.

Payrolling and pay administration records pertain to disbursements to civilian employees of the Government for personal services. This schedule applies to the pay records that are common to all agencies, but it excludes (a) retirement records (Standard Form (SF) 2806 or equivalent) that are maintained during employee duty and then transferred to the Office of Personnel Management (OPM); (b) files maintained in agency space for audit by the General Accounting Office (GAO) under 31 U.S.C. 3529(c); (c) records relating to tax withholding, savings bonds, fidelity bonds, or other records held by the appropriate units of the Treasury Department responsible for the related Government-wide programs; and (d) Office of Management and Budget files reflecting agency personnel needs and problems. The National Archives and Records Administration (NARA) must be consulted for any records created prior to January 1, 1921 before applying these disposition instructions.

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.

Series #	Records Series Title	Records Description	Disposition Authority	Disposition Instruction
402	PAYROLL FILES	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	Individual Earning Record (IER) Files.	1a. Pay record for each employee as maintained in an electronic data base. This database may be a stand-alone payroll system or part of a combined personnel/payroll system.	GRS 2, Item 1a	TEMPORARY. Update elements and/or entire record as required.
		1b. Individual Pay Record, containing pay data on each employee within an agency. This record may be in paper or microform but not in machine readable form.	GRS 2, Item 1b	TEMPORARY. Transfer to National Personnel Records Center. Destroy when 56 years old.
402-02	Individual Retirement Records Files.	Reports, registers, or other control documents, and other records relating to retirement, such as SF 2807 or equivalent.	GRS 2, Item 28	TEMPORARY. For CSRS/FERS related records, destroy upon receipt of official OPM acceptance of annual summary.
402-03	Time and Attendance	T&A cards which include posting of leave taken by	NC1-74-228	TEMPORARY.

	Files.	employee. This item does not apply to copies of T&A's maintained by timekeepers in local offices (see Chapter 200-32).		Destroy when 6 years old
402-04	Individual Payroll Control Files.	Documents, arranged by individual name, supporting pay received, changes, etc.		
		a. Notifications of Personnel Actions.	NC1-74-228	TEMPORARY. Destroy when related pay records are audited by GAO or when 3 years old, whichever is sooner.
		b. Payroll Changes Slips.	NC1-74-228	TEMPORARY. Destroy when related pay records are audited by GAO or when 3 years old, whichever is sooner.
		c. Payroll allotment record and authorization card. Includes materials for bonds any insurance. (Bond and CFC material should be transferred to any transferring employee's new agency).	NC1-74-228	TEMPORARY. 1. If also on IER: Destroy when superseded or when employee separates or transfers. 2. If not on IER:

				Destroy 3 years after superseded or 3 years after employee separation or transfer.
		d. Leave applications and supporting documents.	NC1-74-228	TEMPORARY. Destroy after GAO audit or when 3 years old, whichever is sooner.
		e. Record of leave data (such as SF1150). Does not include copy in official personnel folder.	NC1-74-228	TEMPORARY. Destroy when 3 years old.
		f. Withholding tax exemption Files.	NC1-74-228	TEMPORARY. Destroy 4 years after superseded or obsolete.
		g. Correspondence with employee on payroll questions.	NC1-74-228	TEMPORARY. Destroy when 2 years old.
402-05	Retirement Control Files	Registers and reports on retirement of NOAA employees.	NC1-74-228	TEMPORARY. Cut off at end of calendar or fiscal year created. Destroy 3 years later.
402-06	MER (Master Employee Records) Files.	Master Employee Records giving payroll data. This combines information contained on the IER's (see 402-01).	NC1-74-228	TEMPORARY. Destroy after GAO audit or when 3

				years old, whichever is sooner. (This disposition assumes IER's are being maintained).
402-07	Payroll and Check Issue Listing Files.	Includes time and pay listings, check lists, and related certification sheets.		
		1. Security copies prepared for disbursement by Treasury	NC1-74-228	TEMPORARY. Destroy when Federal Records Center receives second subsequent payroll or check list covering same payroll unit.
		2. Other copies (assuming IER is maintained)	NC1-74-228	TEMPORARY. Destroy when 3 years old or after GAO audit, whichever is earliest.
402-08	Payroll Control and Register Files		NC1-74-228	TEMPORARY. Destroy after GAO audit or when 3 years old, whichever is earlier.

402-09	Separation Report Files	Reports on separations from agency.	NC1-74-228	TEMPORARY. Destroy when 3 years old.
402-10	Allotment Report and Control Files.	Allotment reports and controls not otherwise described in this subfunction.	NC1-74-228	TEMPORARY. Destroy when 3 years old.
402-12	Savings Bond Report Files.	Reports on deposits and purchases of bonds, updates, and related records.	NC1-74-228	TEMPORARY. Destroy when 3 years old.
402-13	Withholding Tax Report files	Reports on taxes withheld, and related papers.	NC1-74-228	TEMPORARY. Destroy when 4 years old.
402-14	Returns On Income Taxes Files.	W-2 forms and related papers.	NC1-74-228	TEMPORARY. Destroy when 4 years old.
402-15	Labor and Wage Report Files.	Reports on labor costs, wage distribution, and similar data.	NC1-74-228	TEMPORARY. Destroy when 3 years old.
402-16	Payroll Work Files.	Correspondence on payroll matters not otherwise described in this subfunction. Includes lists and other material used to resolve discrepancies, report balance, and similar matters.	NC1-74-228	TEMPORARY. Destroy when 3 years old.
402-17	Wage Survey Files.	Wage survey reports and data. This item does not include resulting authorized wage schedules.	NC1-74-228	TEMPORARY. Destroy after completion of second succeeding wage survey.
402-18	Levy and Garnishment Files.	Official notices of levy or garnishment, change slips, workpapers and similar materials.	NC1-74-228	TEMPORARY. Cut off at end of fiscal or calendar year when created. Destroy 3 years later.

402-19	Timekeeper Files.	List of approved timekeepers.	NC1-74-228	TEMPORARY. Cut off at end of calendar year when superseded. Destroy 2 years later.
402-20	Employment Verification Files.	Correspondence relating to the verification of current or past employment.	NC1-74-228	TEMPORARY. Cut off at end of calendar year when created. Destroy 2 years later.
402-21	Payroll Schedule Files.	Schedules of payment for payroll purposes.		
		1. Originals.	NC1-74-228	TEMPORARY. See 403-09 for GAO copies
		2. Other copies.	NC1-74-228	TEMPORARY. Cut off at end of fiscal year when created. Destroy when 3 years later or after GAO audit, whichever is sooner.
402-22	Accounting Coding Document Files.	Forms used to code information for entry on computer. Also related cover sheets.	NC1-74-228	TEMPORARY. Destroy after verification or when six months old, whichever is sooner.

Financial Management and Reporting Records

This schedule covers records created 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.

Financial management records relating to grants and cooperative agreements are located in NOAA Record Series 702, Disposition Authority GRS 1.1; however, the administrative management of such grants and agreements are covered under NOAA Records Series 702, Disposition Authority GRS 1.2.

This schedule covers financial transactions and reporting but not overall planning for finance. These records are covered under current GRS 5, which will likely reappear as new GRS 10.3.

This schedule covers financial transactions as an administrative function common to all agencies, but not administrative records documenting unique agency missions, such as student loan collection or seeking reimbursement for Superfund cleanups.

Series #	Records Series Title	Records Description	Disposition Authority	Disposition Instruction
403	FINANCIAL OPERATIONS FILES	These files relate to procuring goods and services, paying bills, collecting debts, and accounting. Many records include 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. See 404 for files pertaining to the overall NOAA accounting system.		
403-01	Procurement Document Files.	Finance copies of purchase orders, job orders, training requests, printing requisitions, Fedstrips, and other procurement documents not pertaining to travel or personal services, or otherwise described in this subfunction. Includes copies of supporting documents, invoices, vouchers, and any related logs. Subdivide by type of document.		
		Record copy	DAA-GRS-2013-0003-0001 (GRS 1.1, item 010)	TEMPORARY. Annual blocks will be periodically sent to Federal Records Centers (FRC's). Destroy 6 years after final payment or cancellation, but longer retention is authorized if required for business use.
		All Other Copies:	DAA-GRS-2013-0003-0002	TEMPORARY.

			(GRS 1.1, item 011)	Destroy when business use ceases, but not as long as record copy disposition.
403-02	Contract and Grant Files.	Finance copies of contracts and grants. Includes copies of supporting documents, invoices, vouchers, advance documentation, and any related logs. Subdivide by type of documents. These files do not include records maintained under NOAA schedule 702.		
		Record Copy:	DAA-GRS-2013-0003-0001 (GRS 1.1, item 010)	TEMPORARY. Annual blocks will be periodically sent to Federal Records Centers (FRC's). Destroy 6 years after final payment or cancellation, but longer retention is authorized if required for business use.
		All Other Copies:	DAA-GRS-2013-0003-0002 (GRS 1.1, item 011)	TEMPORARY. Destroy when business use ceases, but not as long as record copy disposition.
403-03	Advance of Travel Funds Files.	Documents relating to the advancement of funds for travel, including any supporting papers. File advances relating to procurement actions with procurement documents, and salary advances with agent cashier	DAA-GRS-2013-0003-0001 (GRS 1.1, item 010)	TEMPORARY. Annual blocks will be periodically sent to Federal

		vouchers.		Records Centers (FRC's). Destroy 6 years after final payment or cancellation, but longer retention is authorized if required for business use.
		All Other Copies:	DAA-GRS-2013-0003-0002 (GRS 1.1, item 011)	TEMPORARY. Destroy when business use ceases, but not as long as record copy disposition.
403-04	Personal Services Files.	Documents relating to payments to monthly contract observers, payments for allowances for foreign duty posts, foreign training, subsistence, uniform allowances, family separation, and related types of payments. Includes necessary supporting documents. See 403-05 for payments to quarterly observers.		
		Record Copies:	DAA-GRS-2013-0003-0001 (GRS 1.1, item 010)	TEMPORARY. Annual blocks will be periodically sent to Federal Records Centers (FRC's). Destroy 6 years after final payment or cancellation, but longer retention is authorized if required for business use.

		All Other Copies:	DAA-GRS-2013-0003-0002 (GRS 1.1, item 011)	TEMPORARY. Destroy when business use ceases, but not as long as record copy disposition.
403-05	Quarterly Observers Personal Services Files.	Time cards and other supporting documentation for payments to quarterly observers (weather, tide or gage).		
		Record Copies:	DAA-GRS-2013-0003-0001 (GRS 1.1, item 010)	TEMPORARY. Annual blocks will be periodically sent to Federal Records Centers (FRC's). Destroy 6 years after final payment or cancellation, but longer retention is authorized if required for business use.
		All Other Copies:	DAA-GRS-2013-0003-0002 (GRS 1.1, item 011)	TEMPORARY. Destroy when business use ceases, but not as long as record copy disposition.
403-06	Reimbursement Files.	Documents relating to reimbursement for expenditures, and any necessary supporting papers. Includes salary advance subvouchers, but does not include files designating cashiers or control of the imprest funds (see 403-24 above).		

		Record Copies:	DAA-GRS-2013-0003-0001 (GRS 1.1, item 010)	TEMPORARY. Annual blocks will be periodically sent to Federal Records Centers (FRC's). Destroy 6 years after final payment or cancellation, but longer retention is authorized if required for business use.
		All Other Copies:	DAA-GRS-2013-0003-0002 (GRS 1.1, item 011)	TEMPORARY. Destroy when business use ceases, but not as long as record copy disposition.
403-07	Bill Collection Files.	Bills for collection of money owed to NOAA. Also related listings.		
		Record Copies:	DAA-GRS-2013-0003-0001 (GRS 1.1, item 010)	TEMPORARY. Annual blocks will be periodically sent to Federal Records Centers (FRC's). Destroy 6 years after final payment or cancellation, but longer retention is authorized if required for

				business use.
		All Other Copies:	DAA-GRS-2013-0003-0002 (GRS 1.1, item 011)	TEMPORARY. Destroy when business use ceases, but not as long as record copy disposition.
403-08	Loan and Mortgage Insurance Files.	Documents relating to loans made to fishing vessel owners, insuring mortgages, and similar assistance. Includes mortgage notes, amortization schedules, loan case files, liability controls, and similar documents. Also files relating to Fisherman's Protective Act.		WITHDRAWN 10/22/2013
403-09	Disbursement Schedule and Voucher Files.	Schedules and vouchers for disbursements. This item does not apply to copies of the schedule or voucher maintained as supporting documents for procurement or other action files. It does apply to validated and memorandum copies, usually maintained by schedule or voucher number.		
		Record Copies:	DAA-GRS-2013-0003-0001 (GRS 1.1, item 010)	TEMPORARY. Annual blocks will be periodically sent to Federal Records Centers (FRC's). Destroy 6 years after final payment or cancellation, but longer retention is authorized if required for business use.
		All Other Copies:	DAA-GRS-2013-0003-0002 (GRS 1.1, item 011)	TEMPORARY. Destroy when business use

				ceases, but not as long as record copy disposition.
403-10	Statement of Transactions and Accountability Files.	Statements of Transactions, Statements of Accountability, and any documents required that serve as such statements.		
		Record Copy:	DAA-GRS-2013-0003-0001 (GRS 1.1, item 010)	TEMPORARY. Annual blocks will be periodically sent to Federal Records Centers (FRC's). Destroy 6 years after final payment or cancellation, but longer retention is authorized if required for business use.
		All Other Copies:	DAA-GRS-2013-0003-0002 (GRS 1.1, item 011)	TEMPORARY. Destroy when business use ceases, but not as long as record copy disposition.
403-11	C.D. And Related Deposit Files. (General Fund Files)	Certificates of Deposit and other documents relating to the deposit of funds.		
		Record Copies:	DAA-GRS-2013-0003-0001 (GRS 1.1, item 010)	TEMPORARY. Annual blocks will be periodically sent to Federal

				Records Centers (FRC's). Destroy 6 years after final payment or cancellation, but longer retention is authorized if required for business use.
		All Other Copies:	DAA-GRS-2013-0003-0002 (GRS 1.1, item 011)	TEMPORARY. Destroy when business use ceases, but not as long as record copy disposition.
403-12	Fund Availability, Collection, and Custody Files.	Documents not otherwise described in this subfunction, and relating to the availability, collection, or custody of funds, except where noted in GRS 1.1.		
		Record Copies:	DAA-GRS-2013-0003-0001 (GRS 1.1, item 010)	TEMPORARY. Annual blocks will be periodically sent to Federal Records Centers (FRC's). Destroy 6 years after final payment or cancellation, but longer retention is authorized if required for business use.

		All Other Copies:	DAA-GRS-2013-0003-0002 (GRS 1.1, item 011)	TEMPORARY. Destroy when business use ceases, but not as long as record copy disposition.
403-13	Certificate of Settlement Files.	Certificates of Settlement of accounts for accountable officers, statements of differences, and related papers, including certificates covering periodic settlements, and certificates of closed accounts.		
		Record Copies:	DAA-GRS-2013-0003-0001 (GRS 1.1, item 010)	TEMPORARY. Annual blocks will be periodically sent to Federal Records Centers (FRC's). Destroy 6 years after final payment or cancellation, but longer retention is authorized if required for business use.
		All Other Copies:	DAA-GRS-2013-0003-0002 (GRS 1.1, item 011)	TEMPORARY. Destroy when business use ceases, but not as long as record copy disposition.

403-14	Travel Order Files	Travel order files arranged by travel order number, including blanket travel orders and trip authorizations. May be filed with the voucher.		
		Record Copies:	DAA-GRS-2013-0003-0001 (GRS 1.1, item 010)	TEMPORARY. Annual blocks will be periodically sent to Federal Records Centers (FRC's). Destroy 6 years after final payment or cancellation, but longer retention is authorized if required for business use.
		All Other Copies:	DAA-GRS-2013-0003-0002 (GRS 1.1, item 011)	TEMPORARY. Destroy when business use ceases, but not as long as record copy disposition.
403-15	Travel Files.	Travel vouchers and related supporting documents, maintained by name of the traveler. May be filed with the voucher.		
			DAA-GRS-2013-0003-0001 (GRS 1.1, item 010)	TEMPORARY. Annual blocks will be periodically sent to Federal Records Centers (FRC's). Destroy 6 years after final

				payment or cancellation, but longer retention is authorized if required for business use.
			DAA-GRS-2013-0003-0002 (GRS 1.1, item 011)	TEMPORARY. Destroy when business use ceases, but not as long as record copy disposition.
403-16	Transportation Request Files.	Transportation requests and related supporting documents, including vouchers, ticket listings, etc. Original copies of these forms are sent to General Services Administration's FZART after 60 days with a transmittal sheet.		
403-17	Government Bills of Lading Files.	GBL's, freight waybills, and similar documents with supporting papers. Originals of these documents are sent to the General Services Administration FZART after 60 days with a cover sheet.	DAA-GRS-2013-0003-0001 (GRS 1.1, item 010)	TEMPORARY. Annual blocks will be periodically sent to Federal Records Centers (FRC's). Destroy 6 years after final payment or cancellation, but longer retention is authorized if required for business use.

403-18	Travel and Transportation Service Files.	Documents relating to transportation and travel services not described elsewhere in this subfunction, including vouchers for use of freight forwarders, temporary storage of personal effects, and similar material.	DAA-GRS-2013-0003-0002 (GRS 1.1, item 011)	TEMPORARY. Destroy when business use ceases, but not as long as record copy disposition.
		1. If originals were sent to GSA after 60 days:	DAA-GRS-2013-0003-0002 (GRS 1.1, item 011)	TEMPORARY. Destroy when business use ceases, but not as long as record copy disposition.
		2 If originals were not sent to GSA:	DAA-GRS-2013-0003-0001 (GRS 1.1, item 010)	TEMPORARY. Annual blocks will be periodically sent to Federal Records Centers (FRC's). Destroy 6 years after final payment or cancellation, but longer retention is authorized if required for business use.
403-19	Letter of Credit Files.	Letters of credit and supporting documents, such as requests, signature cards, and resulting vouchers. Usually filed with 403-02 as supporting document.		
		Record Copies:	DAA-GRS-2013-0003-0001 (GRS 1.1, item 010)	TEMPORARY. Annual blocks will be periodically

				sent to Federal Records Centers (FRC's). Destroy 6 years after final payment or cancellation, but longer retention is authorized if required for business use.
		All Other Copies:	DAA-GRS-2013-0003-0002 (GRS 1.1, item 011)	TEMPORARY. Destroy when business use ceases, but not as long as record copy disposition.
403-20	Refund Files.	Refund vouchers and supporting documents.	DAA-GRS-2013-0003-0001 (GRS 1.1, item 010)	TEMPORARY. Annual blocks will be periodically sent to Federal Records Centers (FRC's). Destroy 6 years after final payment or cancellation, but longer retention is authorized if required for business use.
403-21	Tax Return Files.	Documents relating to payment for claims, and not otherwise described in this subfunction.	DAA-GRS-2013-0003-0001 (GRS 1.1, item 010)	TEMPORARY. Annual blocks will

				be periodically sent to Federal Records Centers (FRC's). Destroy 6 years after final payment or cancellation, but longer retention is authorized if required for business use.
403-22	Administrative Claims Files.	Documents relating to payment for claims and not otherwise described in this subfunction.		
		a. Claims against the United States. Records relating to claims against the United States for moneys that have been administratively (1) disallowed in full or (2) allowed in full or in part, and final payment of the amount awarded, EXCLUDING claims covered by subitem c. below.	GRS 6, item 10a	TEMPORARY. Destroy when 6 years, 3 months old.
		b. Claims by the United States subject to the Federal Claims Collection Standards and 28 U.S.C. 2415 or 31 U.S.C. 3716(c)(1). Records relating to claims for money or property that were administratively determined to be due and owing to the United States and that are subject to the Federal Claims Collection Standards (4 CFR Chapter II), EXCLUDING claims covered under subitem c. below.		
		(1) Claims that were paid in full or by means of a compromise agreement pursuant to 4 CFR Part 103.	GRS 6, item 10b(1)	TEMPORARY. Destroy when 6 years, 3 months old.

		(2) Claims for which collection action has been terminated under 4 CFR Part 104.		
		(a) Claims for which the Government's right to collect was not extended.	GRS 6, item 10b(2)(a)	TEMPORARY. Destroy 10 years, 3 months after the year in which the Government's right to collect first accrued.
		(b) Claims for which the Government is entitled (per 28 U.S.C. 2415) to additional time to initiate legal action.	GRS 6, item 10b(2)(b)	TEMPORARY. Destroy 3 mos. after the end of the extended period.
		(3) Claims that the agency administratively determines are not owed to the United States after collection action was initiated.	GRS 6, item 10b(3)	TEMPORARY. Destroy when 6 years, 3 months old.
		c. Claims files that are affected by a court order or that are subject to litigation proceedings.	GRS 6, item 10c	TEMPORARY. Destroy when the court order is lifted, litigation is concluded, or when 6 years, 3 months old, whichever is later.
403-23	Accountable Officers' (Collection Officer, Disbursement Officer, and Certifying Officer) Files.	Include record copies of all records concerned with the accounting for, availability, and status of public funds. : (a) the collecting officer, who receives monies owed to the Federal Government and ensures that it is credited to the proper account; (b) the disbursing officer		

		<p>provides documentation to GAO, since he/she accomplishes the actual payment of public monies to proper Federal creditors; and (c) the certifying officer, whose signature on a summary attests to the authenticity of vouchers listed on the schedule.</p> <p>Some accountable officers' records are listed separately throughout the 403 series.</p>		
		a. Original	DAA-GRS-2013-0003-0001 (GRS 1.1, item 010)	TEMPORARY. Annual blocks will be periodically sent to Federal Records Centers (FRC's). Destroy 6 years after final payment or cancellation, but longer retention is authorized if required for business use.
		b. All other copies	DAA-GRS-2013-0003-0002 (GRS 1.1, item 011)	TEMPORARY. Destroy when business use ceases, but not as long as record copy disposition.
403-24	Cashier Designation and Imprest Control Files.	Documents designating (or requesting designation of) cashiers; changes in imprest funds; and related documents controlling imprest monies. Does not include payment vouchers and similar documents.		

		1. Designations:	N1-370-96-6	TEMPORARY. Cut off when designation expires. Destroy 3 years later.
		2. Other files:	N1-370-96-6	TEMPORARY. Cut off at end of fiscal year when created. Destroy 3 years later.
403-25	Treasury Correspondence Files.	General correspondence with Treasury Dept. on matters such as non-receipt of checks and similar matters.	N1-370-96-6	TEMPORARY. Cut off at end of fiscal year when created. Destroy 3 years later.
403-26	Accounting Coding Document Files.	Forms used to code information for entry in computer. Also related cover sheets.	N1-370-96-6	TEMPORARY. Destroy after verification or when 6 months old, whichever is earlier.
403-27	Accepted Transaction Reports Files.	Reports on transactions which have included weekly reports.	N1-370-96-6	TEMPORARY. Destroy when 3 years old.
403-28	Cash and Document Status Report files.	Reports on the status of documents in the system and on cash transactions. Does not include status of costs and obligations (see 404-05).	N1-370-96-6	TEMPORARY. Destroy when 3 years old.
403-29	Miscellaneous Report Files.	Reports received on items such as inventories, depreciations, etc., by finance offices, and not otherwise described in this subfunction.	N1-370-96-6	TEMPORARY. Destroy when 3 years old.
403-30	Foreign Service Account Files.	Documents relating to the foreign payments made by U.S. embassies and charged to NOAA Funds, Includes SF-1221's and all supporting documents.		
		I. Record copy:	DAA-GRS-2013-0003-0001	TEMPORARY.

			(GRS 1.1, item 010)	Annual blocks will be periodically sent to Federal Records Centers (FRC's). Destroy 6 years after final payment or cancellation, but longer retention is authorized if required for business use.
		2. Memorandum copies:	DAA-GRS-2013-0003-0002 (GRS 1.1, item 011)	TEMPORARY. Destroy when business use ceases, but not as long as record copy disposition.
403-31	Passport Files	Records Relating to Official Passports. [See notes after item 5c]		
		a. Application Files: Documents relating to the issuance of official passports, including requests for passports, transmittal letters, receipts, and copies of travel authorizations.	GRS 9, item 5a	TEMPORARY. Destroy when 3 years old or upon separation of the bearer, whichever is sooner.
		b. Annual Reports Concerning Official Passports: Reports to the Department of State concerning the number of official passports issued and related matters.	GRS 9, item 5b	TEMPORARY. Destroy when 1 year old.

		c. Passport Registers: Registers and lists of agency personnel who have official passports.	GRS 9, item 5c	TEMPORARY. Destroy when superseded or obsolete.
403-32	Waiver of Claims Files	Claims of the U.S. against a person arising out of an erroneous payment of pay allowances, travel expenses, or relocation expenses, including bills of collection, requests for waiver of claim, investigative reports, decisions by agency and/or GAO approving or denying the waiver and related records.		
		a. Approved waivers	GRS 6, item 11a	TEMPORARY. Destroy 6 years, 3 months after the close of the fiscal year in which the waiver was approved.
		b. Denied waivers	GRS 5, item 11b	TEMPORARY. Destroy with related claims files in accordance with items 10b and 10c of this schedule.
	FREIGHT FILES	Records relating to freight consisting of Government or commercial bills of lading, shortage and demurrage reports, transit certificates, demurrage care record books, shipping documents pertinent to freight classification, and all supporting documents.		
403-33		a. Commercial Freight and Passenger Transportation Files – Original Vouchers	DAA-GRS-2013-0003-0001 (GRS 1.1, item 010)	TEMPORARY. Annual blocks will

				be periodically sent to Federal Records Centers (FRC's). Destroy 6 years after final payment or cancellation, but longer retention is authorized if required for business use.
		b. Commercial Freight and Passenger Transportation Files – Exclusion to 403-33a.	DAA-GRS-2013-0003-0001 (GRS 1.1, item 010)	TEMPORARY. Annual blocks will be periodically sent to Federal Records Centers (FRC's). Destroy 6 years after final payment or cancellation, but longer retention is authorized if required for business use.
		c. Issuing office copies, other than those identified in file no. 403-33a, of Government or commercial bills of lading.	DAA-GRS-2013-0003-0001 (GRS 1.1, item 010)	TEMPORARY. Annual blocks will be periodically sent to Federal Records Centers (FRC's). Destroy 6 years after final payment or

				cancellation, but longer retention is authorized if required for business use.
		d. Commercial Freight and Passenger Transportation Files – Obligation copy.	DAA-GRS-2013-0003-0001 (GRS 1.1, item 010)	TEMPORARY. Annual blocks will be periodically sent to Federal Records Centers (FRC's). Destroy 6 years after final payment or cancellation, but longer retention is authorized if required for business use.
		e. Commercial Freight and Passenger Transportation Files – Unused ticket redemption forms.	DAA-GRS-2013-0003-0001 (GRS 1.1, item 010)	TEMPORARY. Annual blocks will be periodically sent to Federal Records Centers (FRC's). Destroy 6 years after final payment or cancellation, but longer retention is authorized if required for business use.

403-34	Lost or Damaged Shipment Files	Lost or Damaged Shipments Files. Includes schedules of valuables shipped, correspondence, reports, and other records relating to the administration of the Government Losses in Shipment Act.	GRS 9, item 2	TEMPORARY. Destroy when 6 years old.
403-35	Federal Personnel Surety Bond Files			
		a. Official copies of bond and attached powers of attorney before 1/1/1956	GRS, item 6a1	RESCINDED by GRS Transmittal 23.
		b. Other copies after 12/31/1955	GRS 6, item 6a2	RESCINDED by GRS Transmittal 23.
		c. Other bond files including other copies of bonds and related documents.	GRS 6, item 6b	RESCINDED by GRS Transmittal 23.
403-36	Gasoline Sales Tickets	Hard copies of sales tickets filed in support of paid vouchers for credit card purchases of gasoline.	DAA-GRS-2013-0003-0001 (GRS 1.1, item 010)	TEMPORARY. Annual blocks will be periodically sent to Federal Records Centers (FRC's). Destroy 6 years after final payment or cancellation, but longer retention is authorized if required for business use.
403-37	Telephone Toll Tickets	Originals and copies of toll tickets filed in support of telephone toll call payments.	DAA-GRS-2013-0003-0001 (GRS 1.1, item 010)	TEMPORARY. Annual blocks will be periodically sent to Federal

				Records Centers (FRC's). Destroy 6 years after final payment or cancellation, but longer retention is authorized if required for business use.
403-38	Telegrams	Originals and copies of telegrams filed in support of telegraph bills.	GRS 6, item 9	RESCINDED by GRS Transmittal 23.

404 Expenditure Accounting Records

Expenditure accounting records are the ledgers and related documents maintained by all Federal agencies to show in summary fashion how their funds, appropriated and nonappropriated, are spent after allotment by the Office of Management and Budget (OMB), and the sources and nature of any receipts. The key records are the general ledger accounts, which constitute, as a unit, the heart of the agency accounting system. These ledgers summarize the financial status and financial transactions of the agency, showing the current status of funds available for expenditure, the amounts due and collected for the account of the Government, accumulated expenditures and liabilities, and the values of stock, equipment, and other property in agency custody. They are controls that serve not only as central fiscal records, but also as a primary source of data for top management concerned with agency solvency, expenditures, and program costs.

The general ledgers are subdivided into arbitrarily created account titles, which are based on programs, projects, costs, and funds. Supporting them are a group of subsidiary ledgers and documents further detailing the information in the general ledgers or serving as posting media to the ledgers themselves. To the extent that they reflect appropriation expenditures, the general ledgers are supported by allotment ledgers, which at all times show the current unobligated balance of funds allotted for specific agency purposes and thereby provide a safeguard against over expenditure by operating officials. The allotment ledgers are general controls over expenditures, and they, in turn, summarize and are supported by more detailed controls that normally take the form of project or job orders that authorize exact and specific expenditures.

The sources of data that are posted to the ledger files are somewhat diverse, but they fall into two general groups:

- a. Copies of various obligation or expenditure documents, such as vouchers and schedules, that flow through the ledger unit for posting.
- b. Journal vouchers and similar internal control documents created to authorize and convey entries to the general ledger.

As the centralized fiscal record, the general ledgers ultimately summarize stores, plant, and cost accounting data, which are treated in a separate schedule, but these are only several aspects of the total ledger accounts. Consequently, the ledgers are the source of the data included in the basic apportionment reports to the OMB and the Department of Treasury, and overall reports of agency fiscal condition which may be required by the General Accounting Office (GAO) (Schedules 6 and 8). The adequacy for audit purposes of the general ledger accounts is normally considered by GAO auditors to be indicative of the agency's entire accounting system and the reliability of its financial data.

This schedule does not apply to such records maintained on a Government-wide basis by the Department of Treasury and the OMB, or to those formerly maintained by the GAO. Any records created prior to January 1, 1921, must be offered to the National Archives and Records Administration (NARA) before applying these disposition instructions.

When a claim is filed by or against the Government, records relating to the claim should be retained without regard to the otherwise applicable records retention schedules that would have authorized destruction of the records prior to the time when the claim is finally resolved, unless the agency has received written approval from the GAO (44 U.S.C. Section 3309 and 62 Comp. Gen. 42 (1982)). A claim is finally resolved: (1) when it is disallowed and the time for appealing the denial or instituting suit on the claim has expired; or (2) when it is allowed and paid or the amount offered in compromise is accepted and paid; or (3) when the amount found due and owing proves uncollectible because time limits for collecting the indebtedness through legal proceedings or by way of setoff have expired.

Series #	Records Series Title	Records Description	Disposition Authority	Disposition Instruction
404	ACCOUNTING FILES	These files relate to the maintaining of an accounting system for NOAA financial operations, and to related reports reflecting the status of funds and accounts. Offices creating such records will usually accumulate some of the files described in subfunction 403.		

404-01	General Accounts Ledger Files.	Shows debit and credit entries, and reflecting expenditures in summary.		
		Official record held in the Office of Record	DAA-GRS-2013-0003-0001 (GRS 1.1, item 010)	TEMPORARY. Destroy 6 years after final payment or cancellation, but no longer retention is authorized if required for business use.
		All other copies	DAA-GRS-2013-0003-0002 (GRS 1.1, item 011)	TEMPORARY. Destroy when business use ceases.
404-02	Allotment Ledger and Control Files.	Allotment records showing status of obligations and allotments under each authorized appropriation. See 404-05 for subsidiary reports and listings.		
		Official record held in the Office of Record	DAA-GRS-2013-0003-0001 (GRS 1.1, item 010)	TEMPORARY. Destroy 6 years after final payment or cancellation, but no longer retention is authorized if required for business use.
		All other copies	DAA-GRS-2013-0003-0002 (GRS 1.1, item 011)	TEMPORARY. Destroy when business use ceases.
404-03	Ledger Trial Balance Files.	Trial balance sheets and related material for ledgers.	DAA-GRS-2013-0003-0002 (GRS 1.1, item 011)	TEMPORARY. Destroy when business use ceases.
404-04	Ledger Posting and Control Files.	Documents used for posting and controlling the general or allotment ledgers.	DAA-GRS-2013-0003-0002 (GRS 1.1, item 011)	TEMPORARY. Destroy when business use ceases.
404-05	Cost and Obligation Status Report Files.	Reports on the status of obligations and costs, and other status reports subsidiary to ledgers and used for internal purposes (compare 404-06, 404-07, and 404-08).	DAA-GRS-2013-0003-0002 (GRS 1.1, item 011)	TEMPORARY. Destroy when business use ceases.

404-06	Trust and Revolving Fund Report Files.	Reports on incomes and expenses relating to trust or revolving funds. These reports are prepared for internal NOAA use.		
		Record Copies:	DAA-GRS-2013-0003-0001 (GRS 1.1, item 010)	TEMPORARY. Annual blocks will be periodically sent to Federal Records Centers (FRC's). Destroy 6 years after final payment or cancellation, but longer retention is authorized if required for business use.
		All Other Copies:	DAA-GRS-2013-0003-0002 (GRS 1.1, item 011)	TEMPORARY. Destroy when business use ceases, but not as long as record copy disposition.
404-07	Treasury Reports Files.	Reports made to the Dept. Of Treasury. Does not include reports which serve as statements of accountability or statements of transactions (see 403-10).	DAA-GRS-2013-0003-0011 (GRS 1.1, item 020)	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.
404-08	OMB Report Files.	Reports made to the Office of Management and Budget on accounting matters.	DAA-GRS-2013-0003-0011 (GRS 1.1, item 020)	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.
404-09	Accounting Administrative Files.	Correspondence, reports, and data relating to voucher preparation, administrative audit, and other accounting and disbursing operations.		
		Files used for workload and personnel management purposes	GRS 6, item 5a	TEMPORARY. Destroy when 2 years old.
		All other files.	GRS 6, item 5b	TEMPORARY. Destroy when 3 years old.
404-10	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 (GRS 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 (GRS 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 is authorized if required for business use.
404-11	FIMA Database	Financial data maintained within the Financial Management System (FIMA) database.	DAA-GRS-2013-0003-0001 (GRS 1.1, item 010)	TEMPORARY. Annual blocks will be periodically sent to Federal Records Centers (FRC's). Destroy 6 years after final payment or cancellation, but longer retention is authorized if required for business use.