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.

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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</table>
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 versions the agency determines to be 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 200-09 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Also, GRS 2, item 9a, “Record of employee leave, such as SF 1150, prepared upon transfer or separation,” was rescinded per GRS Transmittal 24 because the filing instructions included a now-invalid disposal authority.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is now in GRS 2.5, item 04 of this schedule; GRS 2, item 9b, “Creating agency copy of leave, when maintained,” was superseded by GRS 2.5, item 020 (DAA-GRS-2014-0004-0003); and GRS 2, item 28, “Retirement Retirement Files, consisting of reports, registers, or other control documents, and other records relating to retirement, such as SF 2807 or equivalent,” was superseded by GRS 2.5, items 010 (DAA-GRS-2014-0004-0001) and 011 (DAA-GRS-2014-0004-0002).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.
<table>
<thead>
<tr>
<th>Series #</th>
<th>Records Series Title</th>
<th>Records Description</th>
<th>Disposition Authority</th>
<th>Disposition Instruction</th>
</tr>
</thead>
<tbody>
<tr>
<td>402</td>
<td>Employee Compensation and Benefits Records.</td>
<td>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.</td>
<td>DAA-GRS-2019-0004-0001 (GRS 2.4, item 010); Supersedes DAA-GRS- 2016-0015-0001 (GRS 2.4, item 010); Supersedes NOAA Schedule 402-01, previously filed as NOAA Schedule Item: 402-04 (NC1-74-228)</td>
<td>TEMPORARY. Destroy 3 years after paying agency or payroll processor validates data, but longer retention is authorized if required for business use.</td>
</tr>
<tr>
<td>402-01</td>
<td>Records Used to Calculate Payroll, Arrange Paycheck Deposit, and Change Previously Issued Paychecks.</td>
<td>Includes: • additions to paychecks o child care subsidies o Internal Revenue Service form W-9 (Request for Taxpayer Identification Number) o other additions • deductions from paychecks o insurance 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</td>
<td></td>
<td></td>
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</tbody>
</table>


<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>402-02</td>
<td>Tax Withholding and Adjustment Documents.</td>
<td>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. Legal citation: IRS Publication 15 (2015), (Circular E), Employer's Tax Guide, section on Recordkeeping.</td>
</tr>
<tr>
<td>402-03</td>
<td>Time and Attendance Records.</td>
<td>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. Legal citation: 29 U.S.C. 516.5a</td>
</tr>
<tr>
<td>402-03A</td>
<td>Phased-retirement Employees' Overtime Documentation</td>
<td>Records documenting ordering or permitting phased-retirement employees to work overtime.</td>
</tr>
<tr>
<td>Code</td>
<td>Component</td>
<td>Description</td>
</tr>
<tr>
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</tr>
<tr>
<td>402-04</td>
<td>Agency Payroll Record for each Pay Period.</td>
<td>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.</td>
</tr>
<tr>
<td>402-05</td>
<td>Wage and Tax Statements.</td>
<td>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.</td>
</tr>
<tr>
<td>402-06</td>
<td>Payroll Program Administrative Records.</td>
<td>Records produced in administering and operating payroll functions of a general nature and not linked to an individual employee’s pay.</td>
</tr>
</tbody>
</table>
| 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)  
Supersedes NOAA Schedule Item: 402-17, Wage Survey Files | 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. |
| 402-08 | Employee Management Administrative Records. | Records on routine office program support, administration, and human resources operations. Includes: | DAA-GRS-2017-0007-0001 (GRS 2.2, item 010) | TEMPORARY. Destroy when 3 years old, but longer retention is |
| 402-09 | Records Related to Official Passports. | The Department of State issues official passports to people traveling abroad to carry out official duties on behalf of the U.S. Government.  

**Exclusion:** Agency and dependent requests for passports maintained by the Department of State are covered under an agency-specific schedule. | **Supersedes NOAA Schedule Item:** 403-31b, Annual Reports Concerning Official Passport Files | authorized if required for business use. |
| **Application Records** | DAA-GRS-2017-0007-0013 (GRS 2.2, item 090) | **TEMPORARY.** Destroy when 3 years old or upon |
| Records related to administering the application or renewal of official passports and visas, including: |
| • copies of passport and visa applications  |
| • passport and visa requests  |
| • special invitation letters  |
| • visa authorization numbers  |
| • courier receipts  |
| • copies of travel authorizations  |
| Supersedes NOAA Schedule Item: 403-31a, Passport Application Files  |
| employee separation or transfer, whichever is sooner; but longer retention is authorized if required for business use. |

| Official Passport Registers.  |
| Registers and lists of agency personnel who have official passports.  |
| DAA-GRS-2017-0007-0013 (GRS 2.2, item 091)  |
| Supersedes NOAA Schedule Item: 403-31c, Passport Register Files  |
| TEMPORARY. Destroy when superseded or obsolete. |

| 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. |
| 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.  

*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:  

* 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) | TEMPORARY. Destroy when no |
<table>
<thead>
<tr>
<th>402-05, Retirement Control Files (NC1-74-228)</th>
<th>longer required for business use.</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Records specific to an agency separation initiative such as reduction-in-force, voluntary early retirement, voluntary separation, and similar programs.</strong></td>
<td>DAA-GRS- 2014-0004-0002 (GRS 2.5, item 011)</td>
</tr>
<tr>
<td>Supersedes NOAA Schedule Item:</td>
<td>TEMPORARY. Destroy 2 years after date of program closure, but longer retention is authorized if required for business use.</td>
</tr>
<tr>
<td>402-05, Retirement Control Files (NC1-74-228)</td>
<td></td>
</tr>
<tr>
<td>402-11 Individual Employee Separation Case Files.</td>
<td>DAA-GRS- 2014-0004-0003 (GRS 2.5, item 020)</td>
</tr>
<tr>
<td>Records not included in separating employee’s Official Personnel Folder (OPF), 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:</td>
<td>Supersedes NOAA Schedule Item:</td>
</tr>
<tr>
<td>• records of counseling activities and outplacement services</td>
<td>TEMPORARY. Destroy 1 year after date of separation or transfer, but longer retention is authorized if required for business use.</td>
</tr>
<tr>
<td>• exit interview records</td>
<td>402-02, (GRS 2, item 28), Individual Retirement Records Files.</td>
</tr>
<tr>
<td>• exit clearances</td>
<td></td>
</tr>
<tr>
<td>• checklists of returned property</td>
<td></td>
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<tr>
<td>• certifications of removal/non-removal of government records</td>
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<tr>
<td>• records documenting notification of appropriate third parties (e.g., benefits providers, payroll, facility services, security,</td>
<td></td>
</tr>
<tr>
<td>402-12</td>
<td>Individual Employee Separation Records Required to be Placed in Separating Employee’s OPF.</td>
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<tr>
<td></td>
<td>As identified in the Office of Personnel Management (OPM) Guide to Personnel Recordkeeping, includes but is not limited to:</td>
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<tr>
<td></td>
<td>• resignation letter</td>
</tr>
<tr>
<td></td>
<td>• reason for separation (such as reduction in force)</td>
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<tr>
<td></td>
<td>• documentation of retirement-option elections and coverage</td>
</tr>
<tr>
<td></td>
<td>• documentation of indebtedness</td>
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<td></td>
<td>(GRS 2.5, item 040) Supersedes GRS Schedule Item:</td>
</tr>
<tr>
<td></td>
<td>GRS 2, item 9a, Record of employee leave, such as SF 1150, prepared upon transfer or separation.</td>
</tr>
<tr>
<td></td>
<td>File on left side (shortterm) or right side (longterm) of the Official Personnel Folder (OPF), as appropriate.</td>
</tr>
</tbody>
</table>

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, retention, and relocation incentives; determinations of settlement)
• copy of leave record (see “Record of employee leave,” item 040 of this schedule, for record copy) retained for agency use

**Exclusion:** Records required to be filed in employee’s OPF are excluded from this item.
- 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
- designation of beneficiary
NOAA RECORD SERIES 403
Financial Management and Reporting Records

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 current GRS 5, anticipated to be replaced by future 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.
<table>
<thead>
<tr>
<th>Series #</th>
<th>Records Series Title</th>
<th>Records Description</th>
<th>Disposition Authority</th>
<th>Disposition Instruction</th>
</tr>
</thead>
<tbody>
<tr>
<td>403</td>
<td>Financial Management and Reporting Records.</td>
<td>Financial transactions that are common to all agencies.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>403-01</td>
<td>Financial Management and Reporting Administrative Records.</td>
<td>Records related to managing financial activities and reporting. Records include:</td>
<td>DAA-GRS- 2016-0013- 0001 (GRS 1.1, item 001)</td>
<td>TEMPORARY. Destroy when 3 years old, but longer retention is authorized if needed for business use.</td>
</tr>
<tr>
<td>403-02</td>
<td>Financial Transaction Records Related to Procuring Goods and Services, Paying Bills, Collecting Debts, and Accounting.</td>
<td>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</td>
<td>DAA-GRS-2013-0003-0001 (GRS 1.1, item 010)</td>
<td>TEMPORARY. Destroy 6 years after final payment or cancellation, but longer retention is authorized</td>
</tr>
</tbody>
</table>
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.

**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 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:

- 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

<table>
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<tr>
<th>403-01, Procurement Files</th>
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<td>403-02a, Contract and Grant Files</td>
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<td>403-03, Advance of Travel Funds Files</td>
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<tr>
<td>403-04, Personal Services Files</td>
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<tr>
<td>403-05, Quarterly Observers Personal Services Files</td>
</tr>
<tr>
<td>403-06, Reimbursement Files</td>
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<tr>
<td>403-07, Bill Collection Files</td>
</tr>
<tr>
<td>403-09, Disbursement Schedule and Voucher Files</td>
</tr>
<tr>
<td>403-10, Statement of Transactions and Accountability Files</td>
</tr>
<tr>
<td>403-11, C.D. And Related Deposit Files. (General Fund Files)</td>
</tr>
<tr>
<td>403-12, Fund Availability, Collection, and Custody Files</td>
</tr>
<tr>
<td>403-13, Certificate of Settlement Files</td>
</tr>
</tbody>
</table>

if required for business use.
• 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
• 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

**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:

<table>
<thead>
<tr>
<th>File Numbers</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>403-14</td>
<td>Travel Order Files</td>
</tr>
<tr>
<td>403-15</td>
<td>Travel Files</td>
</tr>
<tr>
<td>403-16</td>
<td>Transportation Request Files</td>
</tr>
<tr>
<td>403-17</td>
<td>Government Bills of Lading Files</td>
</tr>
<tr>
<td>403-18(2)</td>
<td>Travel and Transportation Service Files</td>
</tr>
<tr>
<td>403-19</td>
<td>Letter of Credit Files</td>
</tr>
<tr>
<td>403-20</td>
<td>Refund Files</td>
</tr>
<tr>
<td>403-21</td>
<td>Tax Return Files</td>
</tr>
<tr>
<td>403-23</td>
<td>Accountable Officers’ (Collection Officer, Disbursement Officer, and Certifying Officer) Files</td>
</tr>
<tr>
<td>403-30(1)</td>
<td>Foreign Service Account Files</td>
</tr>
<tr>
<td>403-33a</td>
<td>Commercial Freight and Passenger Transportation Files</td>
</tr>
<tr>
<td>403-33b</td>
<td>Commercial Freight and Passenger Transportation Files – Exclusion to 403-33a</td>
</tr>
</tbody>
</table>
• 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:
  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

403-33c, Issuing office copies, other than those identified in file no. 403-33a, of GBL
403-33d, Commercial Freight and Passenger Transportation Files – Obligation copy
403-33e, Commercial Freight and Passenger Transportation Files – Unused ticket redemption form
403-36, Gasoline Sales Tickets
403-37, Telephone Toll Tickets
404-01, General Accounts Ledger Files
404-02, Allotment Ledger and Control Files
404-03, Ledger Trial Balance Files
404-04, Ledger Posting and Control Files
404-05, Cost and Obligation Status Report Files
**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 information to assist in establishing an agency’s resource allocation priorities. Accounting records include those such as:

- 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:
  - statements of transactions
  - statements of accountability
  - collection schedules and vouchers
  - 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

404-06, Trust and Revolving Fund Report Files
404-11, FIMA Database
| 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. | 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. |
| 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>| All Other Copies. Copies used for administrative or reference purposes. | DAA-GRS- 2013-0003-0002 (GRS 1.1, item 011) |
| Supersedes All Other Copies of NOAA Schedule Items: |
| TEMPORARY. Destroy when business use ceases. |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th>403-01, Procurement Document Files</th>
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</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>403-02, Contract and Grant Files</td>
</tr>
<tr>
<td></td>
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<td>403-05, Quarterly Observers Personal Services Files</td>
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<td>403-06, Reimbursement Files</td>
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<td></td>
<td>403-09, Disbursement Schedule and Voucher Files</td>
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<tr>
<td></td>
<td></td>
<td>403-10, Statement of Transactions and Accountability Files</td>
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<tr>
<td></td>
<td></td>
<td>403-11, C.D. And Related Deposit Files. (General Fund Files)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>403-12, Fund Availability, Collection, and Custody Files</td>
</tr>
<tr>
<td>403-13, Certificate of Settlement Files</td>
<td></td>
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<tr>
<td>403-14, Travel Order Files</td>
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<tr>
<td>403-15, Travel Files</td>
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<tr>
<td>403-16, Transportation Request Files</td>
<td></td>
<td></td>
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<tr>
<td>403-17, Government Bills of Lading Files</td>
<td></td>
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<tr>
<td>403-18 (1), Travel and Transportation Service Files</td>
<td></td>
<td></td>
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<tr>
<td>403-19, Letter of Credit Files</td>
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<td></td>
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<tr>
<td>403-20, Refund Files</td>
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<tr>
<td>403-21, Tax Return Files</td>
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<tr>
<td>403-23, Accountable Officers’ (Collection Officer, Disbursement Officer, and Certifying Officer) Files</td>
<td></td>
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</tr>
<tr>
<td>403-26, Accounting Coding Document Files</td>
<td></td>
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<tr>
<td>403-30(2), Foreign Service Account Files</td>
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<tr>
<td>File No.</td>
<td>Description</td>
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</tr>
<tr>
<td>403-33a</td>
<td>Commercial Freight and Passenger Transportation Files</td>
<td></td>
</tr>
<tr>
<td>403-33b</td>
<td>Commercial Freight and Passenger Transportation Files – Exclusion to 403-33a</td>
<td></td>
</tr>
<tr>
<td>403-33c</td>
<td>Issuing office copies, other than those identified in file no. 403-33a, of GBL</td>
<td></td>
</tr>
<tr>
<td>403-33d</td>
<td>Commercial Freight and Passenger Transportation Files – Obligation copy</td>
<td></td>
</tr>
<tr>
<td>403-33e</td>
<td>Commercial Freight and Passenger Transportation Files – Unused ticket redemption form</td>
<td></td>
</tr>
<tr>
<td>403-36</td>
<td>Gasoline Sales Tickets</td>
<td></td>
</tr>
<tr>
<td>403-37</td>
<td>Telephone Toll Tickets</td>
<td></td>
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<tr>
<td>404-01</td>
<td>General Accounts Ledger Files</td>
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<tr>
<td>404-02</td>
<td>Allotment Ledger and Control Files</td>
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<tr>
<td>404-03</td>
<td>Ledger Trial Balance Files</td>
<td></td>
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<tr>
<td>Section</td>
<td>Description</td>
<td>Files</td>
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<tr>
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</tr>
<tr>
<td>404-04</td>
<td>Ledger Posting and Control Files</td>
<td>404-05, Cost and Obligation Status Report Files 404-06, Trust and Revolving Fund Report Files 404-11, FIMA Database</td>
</tr>
<tr>
<td>403-03</td>
<td>Records Supporting Compilation of Agency Financial Statements and Related Audit, and all Records of all other Reports.</td>
<td>Includes records such as: • 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</td>
</tr>
<tr>
<td>403-04</td>
<td>Property, Plant and Equipment (PP&amp;E) and Other Asset Accounting.</td>
<td>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 statements (agency net worth or financial</td>
</tr>
</tbody>
</table>
position), and non-capitalized but monitored PP&E, such as:

- purchase orders and contracts
- invoices
- 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

**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.

| 403-05 | Cost Accounting for Stores, Inventory, and Materials. | 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:

- invoices or equivalent papers used for inventory accounting purposes
- inventory accounting returns and reports | 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. |
| 403-06 | Administrative Claims by or Against the United States. | Records of monetary or property claims by the United States subject to the Federal Claims Collection Standards, completed or closed by:  
- 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 Also, records of monetary claims against the United States, completed or closed by:  
- disallowance in full | DAA-GRS-2017-0005-0001 (GRS 1.1, item 080)  
*Supersedes NOAA Schedule Items:*  
403-22a  
403-22b(1)  
403-22b(2a)  
403-22b(2)b  
403-22b(3)  
403-22b(3)c | TEMPORARY.  
Destroy 7 years after final action, but longer retention is authorized if required for business use. |
<table>
<thead>
<tr>
<th>403-07</th>
<th>Financial Management System Files.</th>
<th>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.</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>Documents relating to the basic organization of the FIMA system, including approvals, specifications, file identifications, procedures, etc.</td>
<td>DAA-GRS-2013-0005-0006 (3.1, item 010)</td>
<td></td>
</tr>
<tr>
<td>b.</td>
<td>Documents pertaining to the operation of the FIMA system, including service requests, correspondence on problems, operational reports, etc</td>
<td>DAA-GRS-2013-0005-0007 (3.1, item 011)</td>
<td></td>
</tr>
</tbody>
</table>

- allowance in full or in part with final payment awarded
- settlement, compromise, or withdrawal
- lifting of court order

**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)
| 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)  
*Supersedes NOAA Schedule Item:*  
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:  
- 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  
- reports of loss, rifling, delayed or late delivery, wrong delivery, or other improper mail treatment | DAA-GRS- 2016-0012-0002 (GRS 5.5, item 020)  
*Supersedes GRS 9, item 4b,* 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. |
<table>
<thead>
<tr>
<th>Records that document requisitioning and receiving stamps and postage meter balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>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</td>
</tr>
<tr>
<td>Staff and office directories the agency uses to ensure correct mail and package delivery</td>
</tr>
<tr>
<td>Printing requisitions, work orders, samples, manuscript clearances, and related documents</td>
</tr>
<tr>
<td>Mailing and contact lists a mailroom or similar office manages</td>
</tr>
<tr>
<td>Telephone message registers and logs</td>
</tr>
</tbody>
</table>

**Exclusion 1:** United States Postal Service records tracking shipment, etc. (first bullet) and reports of loss, etc. (third bullet). USPS must schedule these separately.

**Exclusion 2:** Requisitions used to support payment vouchers (GRS 1.1, item 010 covers these)
| Exclusion 3: Mailing lists for public distribution of material (GRS 6.5, item 020 covers these) |   |   |