

NOAA RECORDS MANAGEMENT HANDBOOK

CHAPTER 400 FINANCE

APPENDIX TO NOAA FILING-DISPOSITION HANDBOOK

MAINTENANCE AND DISPOSITION

OF

FINANCE AND FISCAL

FUNCTIONAL FILES

FUNCTION NUMBER 400

Function number 400 deals with finance and fiscal functions of the agency. It does not include office housekeeping copies of finance records maintained incidental to an office's primary functions (see 101-09). The files contained in this functional area are all affected by regulations issued by the General Accounting Office, and care should be taken with the series marked for GAO, but not all finance records must be held for GAO audit. No record should be destroyed if involved in claims by or against the government unless the claims have been settled by GAO or clearance has been obtained from the Comptroller General. The first subfunction, 401, contains files which are common to or pertain to more than one of the other subfunctions. Office Housekeeping files will be found in Function 100.

Subfunctions described are:

- ~~401 Common Mission Files~~
- 402 Payroll Files
- 403 Financial Operations Files
- 404 Accounting Files

4/3/78

TM 1

4-1

NOAA RECORDS MANAGEMENT HANDBOOK

CHAPTER 400 FINANCE

APPENDIX TO NOAA FILING-DISPOSITION HANDBOOK

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 files. Documents recording all information on earnings, deductions, and other pay matters. Transfer to the National Personnel Records Center (CPR), 111 Winnebago St., St. Louis, MO, 63118, 1 year after audit or 3 years after close of year, whichever is earlier. Destroy 56 years after last entry on card.
- 402-02 Individual Retirement Records files. Data maintained on individual retirement information, including deductions, such as SF 2806 or equivalent. Transfer to Office of Personnel Management upon separation or retirement of individual.
- 402-03 Time and Attendance Card files. T&A cards which include posting of leave taken by employee. This item does not apply to copies of T&A's maintained by timekeepers in local offices (see 102-03). * 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. * Destroy when related pay records are audited by GAO or when 3 years old, whichever is sooner.
 - b. Payroll change slips. * 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 material for bonds and any insurance. (Bond and CFC material should be transferred to any transferring employee's new agency.) * 1. If also on IIR: Destroy when superseded or when employee separates or transfers.
2. If not on IIR: Destroy 3 years after superseded or 3 years after employee separation or transfer.
 - d. Leave applications and supporting documents. * Destroy after GAO audit or when 3 years old, whichever is sooner.
 - e. Record of leave data (such as SF150). Does not include copy in official personnel folder. Destroy when 3 years old.
 - f. Withholding tax exemption files. Destroy 4 years after superseded or obsolete.
 - g. Correspondence with employee on payroll questions. Destroy when 2 years old.
- 402-05 Retirement Control files. Registers and reports on retirement of NOAA employees. Cut off at end of calendar or fiscal year created. Destroy 3 years later.

NOAA RECORDS MANAGEMENT HANDBOOK

CHAPTER 400 FINANCE

APPENDIX TO NOAA FILING-DISPOSITION HANDBOOK

402-06	<u>IER files.</u> Master Employee Records giving payroll data. This combines information contained on the IER's (see 402-01).	Destroy after GAO audit or when 3 years old, whichever is sooner. (This disposition assumes IER's are being maintained).
402-07	<u>Payroll and Check Issue Listing files.</u> Includes time and pay listings, check lists, and related certification sheets.	1. Security copies prepared for disbursement by Treasury: Destroy when Federal Records Center receives second subsequent payroll or check list covering same payroll unit. 2. Other copies (assuming IER is maintained): Destroy when 3 years old or after GAO audit, whichever is earlier.
402-08	<u>Payroll Control and Register files.</u>	Destroy after GAO audit or when 3 years old, whichever is earlier.
402-09	<u>Separation Report files.</u> Reports on separations from agency.	Destroy when 3 years old.
402-10	<u>Allocation Report and Control files.</u> Allocation reports and controls not otherwise described in this subfunction.	Destroy when 3 years old.
402-11	<u>Insurance Deduction Report files.</u> Reports of deductions, reports to health carriers, and related records.	Destroy when 3 years old.
402-12	<u>Savings Bond Report files.</u> Reports on deposits and purchases of bonds, updates, and related records.	Destroy when 3 years old.
402-13	<u>Withholding Tax Report files.</u> Reports on taxes withheld, and related papers.	Destroy when 4 years old.
402-14	<u>Returns On Income Taxes files.</u> W-2 forms and related papers.	Destroy when 4 years old.
402-15	<u>Labor and Wage Report files.</u> Reports on labor costs, wage distribution, and similar data.	Destroy when 3 years old.
★ 402-16	<u>Payroll Work files.</u> Correspondence on payroll matters not otherwise described in this subfunction. Includes lists and other material used to resolve discrepancies, report balances, and similar matters. ★	Destroy when 3 years old.
402-17	<u>Wage Survey files.</u> Wage survey reports and data. This item does not include resulting authorized wage schedules.	Destroy after completion of second succeeding wage survey.
402-18	<u>Levy and Garnishment files.</u> Official notice of levy or garnishment, change slips, work papers, and similar material.	Cut off at end of fiscal or calendar year when created. Destroy 3 years later.
402-19	<u>Timekeeper files.</u> List of approved timekeepers.	Cut off at end of calendar year when superseded. Destroy 2 years later.
402-20	<u>Employment Verification files.</u> Correspondence relating to the verification of current or past employment.	Cut off at end of calendar year when created. Destroy 2 years later.

NOAA RECORDS MANAGEMENT HANDBOOK

CHAPTER 400 FINANCE

APPENDIX TO NOAA FILING-DISPOSITION HANDBOOK

402-21 Payroll Schedule files. Schedules of
payments for payroll purposes.

1. Originals: See 403-09 for GAO copies.

2. Other copies: 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.

★ Destroy after verification or when six months
old, whichever is sooner. ★

NOAA RECORDS MANAGEMENT HANDBOOK

CHAPTER 400 FINANCE

APPENDIX TO NOAA FILING-DISPOSITION HANDBOOK

403 FINANCIAL OPERATIONS FILES

These files relate to financial accounting operations and payments other than payroll. Included are files designating cashiers and other documents controlling imprest funds. 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.
1. Record copy: Cut off at end of fiscal year. Annual blocks will be periodically sent to NRHA or to Federal Records Centers (FRC's). Destroy 6 years and 3 months after the period of the account. *
2. Any memorandum copies: Cut off at end of fiscal year when created. Destroy 3 years later.
3. Security copies of payment list prepared or used for disbursement by Treasury disbursing offices: Destroy when NOAA Records Holding Area or FRC received second subsequent documents covering same type of payment.
- 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 document.
- Same as for 403-01, except cut off at close of contract or grant.
- 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 vouchers.
- Same as for 403-01 above.
- 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.
1. Record copy: Cut off at end of fiscal year. Annual blocks will be periodically sent to NRHA or to Federal Records Centers (FRC's). Destroy 6 years and 3 months after the period of the account. *
2. Any memorandum copies: Cut off at end of fiscal year when created. Destroy 3 years later.
- 403-05 Quarterly Observers Personal Services files. Time cards and other supporting documentation for payments to quarterly observers (weather, tide or gage).
- Same as for 403-04 above.

* INDICATES REVISED MATERIAL

5/5/82

TM 4

4-9

SCANNED: 4/27/2009

5

NOAA RECORDS MANAGEMENT HANDBOOK

CHAPTER 400 FINANCE

APPENDIX TO NOAA FILING-DISPOSITION HANDBOOK

- 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 below).
- 403-07 Bill Collection files. Bills for collection of money owed to NOAA. Also related listings.
- 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.
- 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.
- 403-10 Statement of Transactions and Accountability files. Statements of Transactions, Statements of Accountability, and any documents required that serve as such statements.
- 403-11 C.D. and Related Deposit Files. Certificates of Deposit and other documents relating to the deposit of funds.
- Same as for 403-04 above.
- Cut off when paid or deemed uncollectable. Transfer in annual blocks to NRHA or FRC as appropriate. Destroy 6 years and 3 months after the period of the account. *
- Note: if a reference file for bills of collection is being maintained, with the main copy of the bill kept in a master file, cut these reference files off at the end of the fiscal year when created and destroy 3 years later.
1. Validated copies: Cut off at end of fiscal year when created. Annual blocks will periodically be transferred to NRHA or FRC, as appropriate. Destroy 6 years and 3 months after the period of the account. *
2. Memorandum copies: Cut off at end of fiscal year when created. Destroy 3 years later.
1. Record copy: Cut off at end of fiscal year when created. Annual blocks will periodically be transferred to the NRHA or FRC's as appropriate. Destroy 6 years and 3 months later. *
2. Memorandum copies: Cut off at end of fiscal year when created. Destroy 3 years later.
- Cut off at end of fiscal year when created. Destroy 3 years later.

* INDICATES REVISED MATERIAL

NOAA RECORDS MANAGEMENT HANDBOOK

CHAPTER 400 FINANCE

APPENDIX TO NOAA FILING-DISPOSITION HANDBOOK

- 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, including appropriation warrants. Cut off at end of fiscal year when created. Destroy 3 years later.
- 403-13 Certificate of Settlement files. Certificates of Settlement of accounts for accountable officers, statements of differences, and related papers. Divide the certificates into the following groups:
- a. Certificates covering closed account settlements, supplemental settlements, and final balance settlements. Cut off at end of fiscal year when settled. Destroy 2 years later if certificate is cleared.
- b. Certificates covering periodic settlements. Destroy when subsequent certificate of settlement is cleared.
- 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. Cut off at end of fiscal year when created. Destroy 3 years later.
- 403-15 Travel files. Travel vouchers and related supporting documents, maintained by name of the traveler. May be filed with the voucher. Cut off at end of fiscal year when created. Annual blocks will be transferred to NRHA or FRC's as appropriate. Destroy 6 years and 3 months after the period of the account.
- 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 FZATR after 60 days with a transmittal sheet. Cut off at end of fiscal year when created. Destroy 3 years later.
- 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. Cut off at end of fiscal year when created. Destroy 3 years later.
- 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.
1. If originals were sent to GSA after 60 days: Cut off at end of fiscal year when created. Destroy 3 years later.
2. If originals were not sent: Cut off at end of fiscal year when created. Annual blocks will be transferred to the NRHA or FRC's as appropriate. Destroy 6 years and 3 months after the period of the account.
- 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. Cut off when grant is closed. Annual blocks will periodically be transferred to the NRHA or FRC's as appropriate. Destroy 6 years and 3 months after the period of the account.

NOAA RECORDS MANAGEMENT HANDBOOK

CHAPTER 400 FINANCE

APPENDIX TO NOAA FILING-DISPOSITION HANDBOOK

- 403-20 Refund files. Refund vouchers and supporting documents. Cut off at end of fiscal year when created. Annual blocks will be periodically transferred to the NRHA or FRC's as appropriate. Destroy 6 years and 3 months after the period of the account.
- 403-21 Tax Return files. Documents relating to tax returns prepared by NOAA for excise, civil aircraft, or similar taxes. Cut off at end of fiscal year when created. Annual blocks will be periodically transferred to the NRHA or FRC's as appropriate. Destroy 6 years and 3 months after the period of the account.
- 403-22 Claims files. Documents relating to payment for claims, and not otherwise described in this subfunction. Cut off at end of fiscal year when created. Annual blocks will be periodically transferred to the NRHA or FRC's as appropriate. Destroy 6 years and 3 months after the period of the account.
- 403-23 Certifying Officer Designation files. Documents designating certifying officers, and related papers. Includes signature cards. ★ Cut off when designation expires. Destroy 3 years later. ★
- 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: Cut off when designation expires. Destroy 3 years later.
2. Other files: 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, stopping payment on checks and similar matters. 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. ★ Destroy after verification or when 6 months old, whichever is earlier. ★
- 403-27 Accepted Transaction Reports files. Reports on transactions which have been accepted into the system; includes weekly reports. ★ 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). ★ 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. ★ Destroy when 3 years old. ★
- 403-30 Foreign Service Account files. Documents relating to foreign payments made by U.S. embassies and charged to NOAA funds. Includes SF-1221's and all supporting documents. 1. Record copy: Cut off at end of fiscal year when created. Destroy 6 years and 3 months later.
2. Memorandum copies: Cut off at end of fiscal year when created. Destroy 3 years later.

NOAA RECORDS MANAGEMENT HANDBOOK

CHAPTER 400 FINANCE

APPENDIX TO NOAA FILING-DISPOSITION HANDBOOK

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 | <u>General Accounts Ledger files.</u> Ledgers showing debit and credit entries, and reflecting expenditures in summary. See 404-05 for subsidiary reports and listings. | ★ Cut off at end of fiscal year. Destroy 6 years and 3 months later. ★ |
| 404-02 | <u>Allotment Ledger and Control files.</u> Allotment records showing status of obligations and allotments under each authorized appropriation. See 404-05 for subsidiary reports and listings. | ★ Cut off at end of fiscal year. Destroy 6 years and 3 months later. ★ |
| 404-03 | <u>Ledger Trial Balance files.</u> Trial balance sheets and related material for ledgers. | ★ Cut off at end of fiscal year. Destroy 3 years later. ★ |
| 404-04 | <u>Ledger Posting and Control files.</u> Documents used for posting and controlling the general or allotment ledgers. | Cut off at end of fiscal year when created. Destroy 3 years later. Microfilm copies may be retained for this retention period, and paper copies destroyed when no longer needed for current operations, if the microfilm has been determined to be an adequate substitute. |
| 404-05 | <u>Cost and Obligation Status Report files.</u> 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). | Cut off at end of fiscal year when created. Destroy 3 years later. Microfilm copies may be retained for this retention period, and paper copies destroyed when no longer needed for current operations, if the microfilm has been determined to be an adequate substitute. |
| 404-06 | <u>Trust and Revolving Fund Report files.</u> Reports on incomes and expenses relating to trust or revolving funds. These reports are prepared for internal NOAA use. | Cut off at end of fiscal year when created. Destroy 3 years later. Microfilm copies may be retained for this retention period, and paper copies destroyed when no longer needed for current operations, if the microfilm has been determined to be an adequate substitute. |
| 404-07 | <u>Treasury Reports files.</u> Reports made to the Dept. of Treasury. Does not include reports which serve as statements of accountability or statements of transactions (see 403-10). | Cut off at end of fiscal year. Destroy 3 years later. |
| 404-08 | <u>OMB Reports files.</u> Reports made to the Office of Management and Budget on accounting matters. | ★ Cut off at end of fiscal year. Destroy 3 years later. ★ |
| 404-09 | <u>Correspondence files.</u> General correspondence relating to the accounting program, and not otherwise described in this subfunction. Includes material on internal administration and operations. | Cut off at end of fiscal year when created. Destroy 2 years later. |

NOAA RECORDS MANAGEMENT HANDBOOK

CHAPTER 400 FINANCE

APPENDIX TO NOAA FILING-DISPOSITION HANDBOOK

- ★ 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. To be determined. Retain records until a disposition instruction is issued.
- b. Documents pertaining to the operation of the FIMA system, including service requests, correspondence on problems, operational reports, etc. ★ To be determined. Retain records until a disposition instruction is issued.
- ★ 404-11 FIMA Data Base. Financial data maintained within the Financial Management System (FIMA) data base. ★ Contact the Records and Forms Management Section, AT/GSM24.