

Request for Records Disposition Authority (See Instructions on reverse)		Leave Blank (NARA Use Only)	
To: National Archives and Records Administration (NIR) Washington, DC 20408		Job Number	
1 From: (Agency or establishment) Federal Aviation Administration		Date Received	
2 Major Subdivision Office of Financial Services (ABA)		Notification to Agency In accordance with the provisions of 44 U.S.C. 3303a, the disposition request, including amendments, is approved except for items that may be marked "disposition not approved" or "withdrawn" in column 10.	
3 Minor Subdivision Information Systems and Technology Services		Date	
4 Name of Person with whom to confer John Larsen	5 Telephone (include area code) 202-493-5613	Archivist of the United States	

6. Agency Certification
I hereby certify that I am authorized to act for this agency in matters pertaining to the disposition of its records and that the records proposed for disposal on the attached 25 page(s) are not now needed for the business of this agency or will not be needed after the retention periods specified; and that written concurrence from the General Accounting Office, under the provisions of Title 8 of the GAO Manual for Guidance of Federal Agencies:

is not required is attached has been requested

Signature of Agency Representative 	Title Katrina Thomas, FAA Records Officer	Date (mm/dd/yyyy) 9/21/09
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7. Item Number	8. Description of Item and Proposed Disposition	9. GRS or Superseded Job Citation	10. Action taken (NARA Use Only)
	<p>Please see attached documents:</p> <ul style="list-style-type: none"> a. FAA Financial Records Schedule b. Financial Systems/Application Inventory c. Financial Records Cross-walk <p>These documents cover the following financial records:</p> <ol style="list-style-type: none"> 1. Financial Policy 2. Accounting and Cash Management 3. Budget 4. Payments and Receivables 5. Reimbursables 6. Asset and Liability 7. Real and Non-Real Property 8. Financial Reporting 9. Cost Accounting 10. Internal Controls 	See attachments	

FEDERAL AVIATION ADMINISTRATION FINANCIAL RECORDS DISPOSITION SCHEDULE

Attachment 1 to SF 115

1.0 INTRODUCTION

The purpose of this document is to describe the retention schedule and disposition for records involved in the Federal Aviation Administration's (FAA) financial management business processes. The scope of this records schedule provides retention policy to FAA financial records generated in the following business process areas:

- Financial Policy
- Budget
- Accounting
- Payments and Receivables
- Reimbursables
- Assets and Liabilities
- General Property Plant & Equipment
- Cost Accounting
- Financial Reporting
- Internal Controls

1.1 This schedule is an aggregate of the financial records maintained by FAA. This schedule is considered media neutral; however, the majority of the records are currently maintained in information systems. Appendix A identifies the current inventory of financial information systems that this records retention schedule applies.

The Office of Primary Responsibility for these records is the Office of Financial Services (ABA), Federal Aviation Administration (FAA). All other copies of records, regardless of format, maintained by other units are considered duplicate or non-record copies and shall be maintained no longer than the record copy.

This schedule consistently requests exceptions to the General Records Schedule (GRS) in order to facilitate the management and administration of electronic records in the appropriate information systems.

1.2 This records retention schedule is based on a flexible scheduling approach using the Federal Enterprise Architecture Business Reference Model (BRM) as the basis for aligning the core financial processes and their records. A "Big Bucket" approach is used to ensure that the implementation of the policy is viable for electronic records management and aligns with the retention of hard copy records for ease of retention schedule and records disposition.

1.3 Related financial records are defined as financial records that are duplicates or copy of financial records from source systems and unique records that are created by combining financial records with additional non-financial records that create unique records.

1.4 Electronic financial records that are maintained as part of mixed or non-financial systems shall be retained as specified by the schedule that describes the core or primary records. For example, if an information system is designed to provide investigative or safety information and financial records are tied to these primary purpose records (e.g., investigative or safety records), the financial records are retained according to the schedule of the primary purpose record.

1.5 Regardless of the retention period specified, records relating directly to an unsettled claim by or against the United States, current or pending litigation or investigation, and exceptions taken by the Government Accountability Office (GAO), will not be disposed of until final settlement or clearance of the matter.

Item 1. Financial Policy Records

Records Covered:

Financial policies that are enacted by the Office of Financial Services and official FAA financial policies including, but not limited to those in the business process areas of:

- Financial Policies
- Accounting and Cash Management
- Budget
- Payments and Receivables
- Reimbursables
- Assets and Liabilities
- Financial Reporting
- Cost Accounting
- Internal Controls
- Travel
- Special Accounts
- Administrative Control of Funds

DISPOSITION:

TEMPORARY.

Cut off at the end of the Fiscal Year in which policy is superseded or obsolete. Destroy three years after cut off in accord with applicable federal standards in accord with limitations on civil actions by or against the U. S. Government (28 U.S.C. 2401 and 2415).

All other related electronic records may be retained as long as needed for business purposes and no longer than 7 years.

Item 2. Accounting and Cash Management Records

Records Covered:

Accounting records include accounting for assets, liabilities, fund balances, revenues and expenses associated with the maintenance of federal fund and current expenditure of federal appropriations (Salaries and Expenses, Operation and Maintenance, Procurement, Working Capital, Trust Funds, etc.), in accordance with applicable federal standards (Federal Accounting Standards Advisory Board, Department of Treasury, OMB, Government Accountability Office, Congressional requests). This section covers records documenting the financial events associated with accounting activities as described in the U.S. Government Standard General Ledger Chart of Accounts.

- Asset Accounts: Fund balance with Treasury; cash; receivables; advances and prepayments; inventory and related property; commodities; stockpile materials; other related property; investments; property, plant, and equipment; and other assets.
- Liability Accounts: Accrued liabilities - other accrued liabilities, payroll and benefits; unearned revenue (advances); debt; actuarial liabilities; and other liabilities.
- Net Position Accounts: Unexpended appropriations and cumulative results of operations.
- Budgetary Accounts: Anticipated resources; transfers of receivables from invested balances; appropriations realized; contract authority; borrowing authority; other budgetary resources; budgetary adjustments and status of resources – de-obligated; budgetary adjustments and status of resources, unexpended obligations; and budgetary adjustments and status of resources -- expended authority.
- Revenue and Other Financing Sources Accounts: Services sold; services provided;

- Expense Accounts: Operating expenses and program cost bad debt expense; adjustment to subsidy expenses; interest expenses; benefit expenses; cost of goods and services sold or provided; applied overhead; cost capitalization offset; depreciations, amortization, and depletion; imputed costs; other expenses not requiring budgetary resources; future funded expenses; requiring current year budget authority (de-obligated); and non-production costs.
- Gains/Losses/Miscellaneous Items Accounts: Gains on disposition of assets, investments, and borrowings; unrealized gains, other gains; losses on disposition of assets, investments, and borrowings; unrealized losses; other loss; extraordinary items; prior period adjustments; and changes in actuarial liability.
- General Accounting Operations Correspondence Files : Accounting administration files.
- General Fund Files: Records relating to availability, collection, custody, and deposit of funds including appropriation warrants and certificates of deposit; accountable officer's files; allotment and ledger distribution transaction files; posting and control files (documents subsidiary to the general and allotment ledger accounts).
- Memorandum copies of accountable officers' return including statements of transactions and accountability excluding freight records.
- Waiver of Claims Files: Approved waivers and denied waivers, correspondence and documentation relating to approved and denied waivers.

Cash Management and Treasury Records:

- Reconciling Agency Cash Records with Treasury.
- Resolving Un-reconcile Differences and Adjustments.
- Transmitting Copy of Cash Receipt Data to Account Receivable.
- Remittances to Treasury.
- Processing Transfers and Credits to Agency's Account with Treasury by OGA and Outside Sources.
- Compiling Cost of Operations by Business Unit.
- Consolidating Net Cost.

Funds Control:

- Correspondence files in formally organized budget offices.
- Records related to the collection, safekeeping, deposit, and disbursements of funds.

DISPOSITION:

TEMPORARY.

Cut off at the end of the Fiscal Year in which record supports. Destroy seven years after cut off in accord with applicable federal standards in accord with limitations on civil actions by or against the U. S. Government (28 U.S.C. 2401 and 2415).

All other related electronic and hard copy records may be retained as long as needed for business purposes and no longer than 7 years.

This disposition and retention period is an exception to the General Records Schedule GRS 4 Item 5, Item 8, Item 9, Item 10a; GRS 5 Item 1, Item 5 (a), Item 5 (b); GRS 6 Item 5 (a), 5 (b); Item 4, Item 1 (a); Item 11(a), Item 11(b), Item 2, Item 3a, Item 3b, GRS 9 Item 1a, Item 3a, Item 3b, Item 4b, Item 7, GRS 7 Item 1, Item 2, Item 3, Item 4, Item 4a, 4b.

The disposition for some of the records is longer than the GRS because the official records are integrated into electronic systems and coordinated retention periods are necessary to implement the schedule within these systems. The 7 years represents the longest retention in the GRS period.

Item 3. Budget

Records Covered:

Budget records include records created in the course of management of the federal budget process including the development of plans and programs, budgets, and performance outputs as well as financing federal programs and operations through appropriation and apportionment of direct and reimbursable spending authority, fund transfers, investments and other financing mechanisms. Covers records documenting the financial events associated with budget activities.

- Budget Background Records: Cost statements, rough data and similar materials accumulated in the preparation of annual budget estimate, including duplicates of budget estimates and justifications and related appropriation language sheets, narrative statements, and related schedules; and originating offices' copies of reports submitted to budget offices.
- Budget Reports Files: Periodic reports on the status of appropriation accounts and apportionment, including end of fiscal year reports and all other reports.
- Budget Apportionment Files: Apportionment and reapportionment schedules, SF 132, proposing quarterly obligations under each authorized appropriation.
 - Budget Files. Record copies of estimates comprised of appropriation language sheets, charts, statements, and other related records maintained at the agency level.
 - Capital Budget Planning. Records that involve tracking and monitoring Operational, Research and Capital Budgets Budget Execution records, Operational, Research and Capital Budget, Budget Operations and Appropriations and F& E Budget records.
 - Budget Background Records. Cost statements, rough data, in the preparation of the annual budget estimates.
 - Budget working files (work papers, cost statements) accumulated in preparation of projected fiscal programs and annual budget estimates.
 - Records of the Administrator's Review Committee (Agency office): Agendas, correspondence, Board meeting minutes, Spring preview, Special studies notebooks, all other related records.

DISPOSITION:

TEMPORARY.

Cut off at the end of the Fiscal Year in which record supports. Destroy seven years after cut off in accord with applicable federal standards in accord with limitations on civil actions by or against the U. S. Government (28 U.S.C. 2401 and 2415).

For budget apportionment records, the cut off period begins at the end of the fiscal year in which the ability to expend the funds expires. Destroy seven years after the end of that expiration period. For example on apportionment of operations funds with a one year obligation and five years to expend the funds, the cut off period at the end of the five

year period.

All other related electronic and hard copy records may be retained as long as needed for business purposes and no longer than 7 years after the cut-off period.

The disposition for some of the records is longer than the GRS because the official records are integrated into electronic systems and coordinated retention periods are necessary to implement the schedule within these systems. The 7 years represents the longest retention in the GRS period.

Records Covered:

- Annual Summarized Reports on Budget Formulation, Execution and Budgetary Resources (e.g. Congressional Budget Justification).

DISPOSITION:

PERMANENT.

Cut off at the end of the Fiscal Year in which record supports. Send to NARA seven years after cut off in accord with applicable federal standards in accord with limitations on civil actions by or against the U. S. Government (28 U.S.C. 2401 and 2415). This record specifically covers the paper copy report and its electronic equivalent and not the individual electronic or paper records that are used to create the summarized report.

Exception to GRS 5 Item 3(a), GRS 5 Item 3(b).

Supersedes NNA-1017, Item 146 and NC1 237-77-3 ITEM 92 (3).

Item 4. Payments and Receivables

Records Covered

Payments

Payments include disbursements of federal funds, via a variety of mechanisms, to federal and private individuals, federal agencies, state, local and international governments, and the private sector, to effect payment for goods and services, or distribute entitlements, benefits, grants, subsidies, or claims. Covers records documenting the financial events associated with disbursement and payment activities as described in the U.S. Government Standard General Ledger Account Transaction Categories.

- Payments/Purchases.
- Commitments/Undelivered Orders/Expended Authority Unpaid.
- Payables/Accrued Liabilities.
- Advances and Prepayments.
- Commercial freight and passenger transportation files: Original vouchers, records covering payment for commercial freight and passenger, Issuing office copies of government bills of lading, lost or damage shipment files.
- Other copies of bonds and related papers.
- Accountable Officers' Returns.
- Voucher Examination and Certification.
- Employee Surety Bond files: Purchased after 12/31/55.

Records Covered:

Receivables

Collections and receivables include deposits, fund transfers, and receipts for sales or service. Covers records documenting the financial events, associated with Collections and Receivables activities as described in the U.S. Government: Standard General Ledger Account Transaction Categories.

All of the transactions described in the account transaction categories from the U.S. Government Standard General Ledger Account Transaction Listing for collections and receivables:

Receipts

- Receivables/Accrued Revenue
- Asset Sale and Disposition (Gains and Losses)

Debt Collection

Claims by the United States subject to the Federal claims collection standards:

- Claims which were paid in full.
- Claims for which collection action has been terminated under 4 CFR Part 104.
- Claims for which the Government's right to collect was not extended.
- Claims for which collection action has been terminated under 4 CFR Part 104. Claims for which the Government is entitled (per 28 U.S.C. 2415) to additional time to initiate legal action.
- Claims for which collection action has been terminated under 4 CFR Part 104. Claims that the agency administratively determines are not owed to the United States after collection action was initiated.
- Claims for which collection action has been terminated under 4 CFR Part 104. Claims files that are affected by a court order or that are subject to litigation proceedings.

Miscellaneous Receipts Collection

- Certificate of Settlement files: Closed account settlements, supplemental and final balance settlements.
- Certificate of Settlement files: Periodic settlements.
- Accountable officer designee files.
- Availability, collection, custody, and deposit files.
- Administrative claims files.
- User Fees.

DISPOSITION:

TEMPORARY.

Cut off at the end of the Fiscal Year if the payment is made or debt is satisfied. Destroy seven years after cut off in accord with applicable federal standards in accord with limitations on civil actions by or against the U. S. Government (28 U.S.C. 2401 and 2415) if no longer required for business purposes.

All other related electronic records may be retained as long as needed for business purposes and no longer than 7 years after the cut off period.

This disposition and retention period is an exception to the General Records Schedule GRS 6 Item 6 (a) (1); GRS 6 Item 6 (b); GRS 6 Item 1 (b); GRS 6 Item 10b1; GRS 6 Item 10b2a; GRS 6 Item 10b2b; GRS 6 Item 10b3; GRS 6 Item 10c, GRS 9 Item 1(a), GRS 9

Item 1(b), GRS 9 Item 1(c), GRS 9 Item 1(d); GRS 9 Item 2; GRS 9 Item 1(e).

The disposition for some of the records is longer than the GRS because the official records are integrated into electronic systems and coordinated retention periods are necessary to implement the schedule within these systems. The 7 years represents the longest retention in the GRS period.

Employee Surety Bond records (Purchased after 12/31/55) are maintained according to GRS 6 Item 6 (a) (2).

Item 5. Reimbursables Records

Records Covered:

Case files relating to reimbursable agreements entered into with other Federal and other governmental agencies and private entities to furnish supplies, equipment, and services relating to aviation to the United States and foreign countries, consisting of memorandums of agreement; project implementation orders; obligation, expenditure, and billing documents; and related correspondence. Including and not limited to:

- Invoices/bills issues to Other Government Agencies (OGA) and Inter-Agency Agreements (IAA) and the Public (Non-Federal Entity).
- Reimbursable Receivables and Other Receivables (Public).
- Reimbursable Agreement Files and related correspondence.

DISPOSITION:

TEMPORARY.

Cut off at the end of the fiscal year in which the reimbursable agreement is closed. Destroy seven years after cut off in accord with applicable federal standards in accord with limitations on civil actions by or against the U. S. Government (28 U.S.C. 2401 and 2415) if no longer required for business purposes.

All other related electronic records may be retained as long as needed for business purposes and no longer than seven years after the cut-off period.

Supersedes NC1-237-77-3 Item 92 (2) Approved 12/2/77.

Item 6. Asset and Liability

Asset and Liability Management provides accounting support for the management of assets and liabilities of the Federal Government. Covers record documenting the financial events associated with asset and liability management accounting activities as described in the U.S. Government Standard General Ledger Chart of Accounts.

Records Covered:

- Asset Accounts: Fund balance with Treasury; cash; receivables; advances and prepayments; inventory and related property; commodities; stockpile materials; other related property; investments; general property, plant, and equipment; and other assets.
- Excess Personal Property Reports.
- Liability Accounts: Accrued liabilities - other; accrued liabilities - payroll and benefits;

DISPOSITION:

TEMPORARY.

Cut off at the end of the Fiscal Year in which the records supports. Destroy seven years after cut off in accord with applicable federal standards in accord with limitations on civil actions by or against the U. S. Government (28 U.S.C. 2401 and 2415) if no longer required for business purposes.

All other related electronic records may be retained as long as needed for business purposes and no longer than 7 years after the cut off period.

This disposition and retention period is an exception to the General Records Schedule. GRS 3 Item 2; Item 3 (a)(1)(a); (a)(1)(b); (a)(2)(a); (a)(2)(b); GRS 3 Item 3b, Item 3c, Item 3d, Item 5a, Item 5b1, Item 5 (5) (b) (2) (a), Item 5 (5) (b) (2) (b) GRS 3 Item 5(c)(1), GRS 3 Item 5(c)(2), GRS 3 Item 5(d); GRS 4, , GRS 3 Item 5 (d), GRS 3 Item 4 (a), GRS 3 Item 6 (a), GRS 3 Item 6 (b), GRS 3 Item 7, GRS 3 Item 8 (a), GRS 3 Item 8 (b), GRS 3 Item 9 (a), GRS 3 Item 9 (b), GRS 3 Item 9 (c), GRS 3 Item 10, GRS 3 Item 11, GRS 3 Item 12, GRS 3 Item 13, GRS 3 Item 14, GRS 3 Item 15 (a), GRS 3 Item 15 (b), GRS 3 Item 16, GRS 3 Item 17, GRS 3 Item 18.

Supersedes NC1-237-77-3 Item 58

The disposition for some of the records is longer than the GRS because the official records are integrated into electronic systems and coordinated retention periods are necessary to implement the schedule within these systems. The 7 years represents the longest retention in the GRS period.

Item 7. Property, Plant and Equipment

Records Covered:

- Records supporting the existence of a Property, Plant and Equipment (PP&E) assets; records supporting the federal reporting entity's rights, records supporting the completeness of PP&E; records supporting the overall valuation of PP&E, depreciation, and book value (whether actual or estimated historical cost); records supporting financial statement classification, description, and disclosure, such as the use(s) and useful life of the PP&E and records related to PP&E financial statement adjustments.
- Asset Records. Records relating to PP&E include and are not limited to Joint Acceptance Inspection records, Capitalization Authorization Forms records, Project Authorization, Asset Retirement documents, Disposal, Reports of Survey, Reports of Excess forms, FAA Cap/Exp Summary and Summary Reconciliation, Fixed Asset Reports, records related to Cost Data Supporting Valuation Assertions, and other relevant asset and capitalization related records; including financial statement adjustments that are due to PP&E records.

DISPOSITION:

TEMPORARY.

Records are retained for as long as the asset is within FAA's possession (active or inactive service). Cut-off records ten years after the asset is no longer within FAA's possession. Transactional records such as invoices, payments follow prescribed

specific retention schedules for those records.

All other related electronic records may be retained as long as needed for business purposes and no longer than 10 years after the cut off period.

This disposition and retention period is an exception to the General Records Schedule GRS 3, GRS 4 and GRS 20. The disposition is longer than the GRS because the official records are electronic and coordinated retention periods are necessary to implement the schedule for electronic records.

Item 8: Financial Reporting

Reporting information relates to providing financial information in the form of reports and analysis of financial actions.

Records Covered:

- Daily, weekly, monthly, or quarterly reports of financial events, reports on execution and budgetary resources, program and financing schedules (actual) and other periodic, monthly, and quarterly financial reports.
- Annual FAIR Act Inventory.

DISPOSITION:

TEMPORARY:

Cut off at the end of the Fiscal Year in which records supports. Destroy seven years after cut off in accord with applicable federal standards in accord with limitations on civil actions by or against the U. S. Government (28 U.S.C. 2401 and 2415) if no longer required for business purposes.

All other related electronic records may be retained as long as needed for business purposes and no longer than 7 years after the cut off period.

This disposition and retention period is an exception to the General Records Schedule GRS 5 Item 3a; and GRS 5 Item 3b. The disposition is longer than the GRS because the official records are integrated into electronic systems and coordinated retention periods are necessary to implement the schedule within these systems. The 7 years represents the longest retention in the GRS period.

Records Covered:

- Year-end Closing Statements and Associated Annual Reports.
- Annual Financial Statement, including the Management Discussion and Analysis, Principal Statements and Related Notes such as Balance sheet, Statement of Net Cost, Statement of Changes in Net Position, Statement of Budgetary Resources, Statement of Financing, Statement of Custodial Activity, and Notes to Financial Statements (OMB Bulletin No. 01-02).
- Performance Assessment Reports.
- Annual User Fee Report.
- Annual Financial Reports provided to OMB, GAO and Congress.
- Annual Summarized or Aggregated Cost Accounting Reports.

DISPOSITION:

PERMANENT:

Cut off at the end of the fiscal year that the record supports. Transfer records to NARA ten (10) years after cut off.

All other related electronic records may be retained as long as needed for business purposes and no longer than 7 years after the cut off period. This record specifically covers the paper copy report and its electronic equivalent and not the individual electronic or paper records that are used to create the summarized report.

Item 9: Cost Accounting

Records Covered

Cost Accounting Reports: Unit monthly and quarterly cost accounting records, electronic records used to accumulate data used in cost reports. Records composed of detailed and summary reports aggregations and allocations and analyses resulting from the core cost accounting data.

DISPOSITION:

TEMPORARY.

Cut off at the end of the Fiscal Year in which the record supports. Destroy seven years after cut off in accord with applicable federal standards in accord with limitations on civil actions by or against the U. S. Government (28 U.S.C. 2401 and 2415) if no longer required for business purposes.

All other related electronic records may be retained as long as needed for business purposes and no longer than 7 years after the cut off period.

This disposition and retention period is an exception to the General Records Schedule: GRS 8 Item 6 (a), GRS 8 Item 6 (b), GRS 8 Item 7 (a), GRS 8 Item 7 (b) (1), GRS 8 Item 7 (b) (2), GRS 8 Item 7 (b) (3), GRS 2 item 22a, GRS 2 item 22b, GRS 2 item 22c.

The disposition for some of the records is longer than the GRS because the official records are integrated into electronic systems and coordinated retention periods are necessary to implement the schedule within these systems. The 7 years represents the longest retention in the GRS period.

Records Covered:

- Annual Cost Accounting Report

DISPOSITION:

PERMANENT.

Cut off at the end of the Fiscal Year in which the record supports. Send to NARA seven years after the cut off in accord with applicable federal standards in accord with limitations on civil actions by or against the U S. Government (28 U.S.C. 2401 and 2415).

All other related electronic records may be retained as long as needed for business purposes and no longer than 7 years after the cut off period. This record specifically

covers the paper copy report and its electronic equivalent and not the individual electronic or paper records that are used to create the summarized report.

This disposition and retention period is an exception to the General Records Schedule GRS 8 Item 6 (a), and GRS 8 Item 6 (b). The disposition is longer than the GRS because the official records are electronic and coordinated retention periods are necessary to implement the schedule for electronic records.

Item 10: Internal Controls Records

Records Covered:

Records created in accordance with procedures mandated by OMB Circular A-123, Internal Control Systems, and P.L. 97-255, the Federal Managers' Financial Integrity Act. Under these authorities, agencies are required to perform evaluations of their accounting and administrative controls to prevent waste, fraud and mismanagement.

Policy, Procedure, and Guidance Files. Copies of internal directives maintained by the agency's internal control staff (but not those copies maintained in the agency's official file of internal directives); external directives such as OMB Circular A-123.

Management Control Plans. Comprehensive plans documenting the agency's efforts to ensure compliance with OMB Circular A-123.

Risk Analyses. Reports and supporting materials used to document review of program areas for susceptibility to loss or unauthorized use of resources, errors in reports and information, and illegal and unethical actions.

Annual financial reports, assurance statements and related financial reports created and compiled by the agency into a single unified report for direct submission to the President and Congress.

Tracking Files. Files used to ensure the completion and timeliness of submission of feeder reports, including schedules of evaluations, interim reporting, lists of units required to report, and correspondence relating to the performance of the reviews.

Review Files. Correspondence, reports, action copies of audit findings, and other records that identify program internal control weaknesses, and corrective actions taken to resolve such problems.

- Office with responsibility for coordinating Internal Control functions. Office with responsibility for coordinating Internal Control functions.

DISPOSITION:

TEMPORARY.

Cut off at the end of the fiscal year that the records support. Destroy after cut-off period if no longer required for business purposes.

All other related electronic records may be retained as long as needed for business purposes and no longer than 7 years after the cut off period.

Supersedes: NN-171-123 Item 6, NN-171-123 Item 8, NN-171-123 Item 9, NN-171-123 Item 10, NC-174-24 Item 2, NC-174-24 Item 3, NN-171-123 Item 4, NN-171-123 Item 5,

Exception to GRS 16 Item 14(a), GRS 16 Item 14(b), GRS 16 Item 14(c), GRS 16 Item 14(d) GRS 16 Item 14(e), GRS 16 Item 14(f)(1), GRS 16 Item 14(f)(2).

The disposition is longer than the GRS because the official records are electronic and coordinated retention periods are necessary to implement the schedule for electronic records.