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NASA Procedural Requirements

COMPLIANCE IS MANDATORY

NPR 1441.1D

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Request Notification of Change (NASA Only)

Subject: NASA Records Retention Schedules (w/Change 5, 6/26/09)

Responsible Office: Office of the Chief Information Officer

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CHAPTER 9. NRRS 9

Financial Management And Inspector General Records

This records schedule is one of a series of schedules, approved by the Archivist of the United States, which furnishes authoritative instructions for the retention, destruction, or retirement of records held by NASA Centers or other offices.

This schedule grants continuing authority for the disposition of records already accumulated or to be accumulated in the future.

Financial Management

The records described in Schedule 9 pertain to the management and operation of NASA accountable officer's accounts, including records under the cognizance of the General Accounting Office (GAO). These records relate to documentation concerned with accounting for availability and status of public funds. There are several types of accountable officers' returns and related records, such as (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 who is responsible for providing documentation to GAO since he 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.

Disbursements for most civilian Government agencies are made by the Chief Disbursing Officer of the Treasury, who heads the Division of Disbursement of the Bureau of Government Financial Operations within the Department of the Treasury. Since July 1949, disbursements have been made for most Agencies on the basis of certified schedules, with the detailed vouchers transferred to GAO from the Agency or held in Agency space if site audit was involved. This procedure was extended and confirmed by GAO General Regulations, No. 115 issued January 29, 1952, which promulgated a standard form voucher and schedule of payments (Standard Forms 1166 and 1167) for use by all Agencies effective July 1, 1952, and formally eliminated the transfer of vouchers of the Chief Disbursing Officer.

This schedule includes records held for onsite audit by GAO, as described in item 1a below. Under onsite audit, vouchers, contracts, schedules, statements of transactions and accountability

and other related supporting documents are retained in Agency space for CRTS activities.

Inspector General

Records in this series monitor agency program and operations to prevent and reduce waste and fraud and to improve Agency Management. The Inspector General Act of 1978, as amended, and other legislation established an Office of Inspector General (OIG) in selected Government Agencies. An OIG conducts and supervises audits and investigations; recommends policies to promote economy, efficiency, and effectiveness and to prevent fraud and abuse; and reports problems, deficiencies and progress to the Agency head. OIGs must submit reports to Congress.

This schedule covers the two major series of disposal investigative, audit and related records created or maintained by an OIG. Indexes to these files are covered by NASA Records Schedule 10 - Records Common to Most Offices. Correspondence or subject files, policy files, publications, reports to Congress, and any other records not specifically described in this schedule must be scheduled through the Center Records Manager. This schedule does not authorize disposal of investigative case files for cases that result in national media attention, Congressional investigation, or substantive changes in Agency policy or procedures. Such files must be scheduled by submission of a NASA Form 1418.

Records described in this schedule are authorized for disposal in both hard copy and electronic forms.

<u>AFS #</u>	<u>ITEM</u>	SUBJECT AREA OR RECORD TITLE <u>DESCRIPTION OF RECORD SERIES</u>	RETENTION <u><Authority></u>
9000-9799		FINANCIAL MANAGEMENT	(see below)
	0.1	<p>ELECTRONIC MAIL AND WORD PROCESSING SYSTEM COPIES</p> <p>Electronic copies of records that are created on electronic mail and word processing systems and used solely to generate a recordkeeping copy of the records covered by the other items in this schedule. Also includes electronic copies of records created on electronic mail and word processing systems that are maintained for updating, revision, or dissemination.</p> <p>This disposition applies to electronic copies of all items covered under Disposition Job N1-255-94-2 in the NASA Records Retention Schedule 9,</p>	

		<p>with the following exceptions: --Item 2 (Agency Budget Request Files)</p> <p>In addition, this disposition does not apply to any item already covered by the General Records Schedules.</p>	
		<p>A. Electronic copies created on electronic mail and wordprocessing systems that have no further administrative value after recordkeeping copy is made.</p>	<p>DELETE AFTER RECORDKEEPING COPY HAS BEEN PRODUCED AND DISSEMINATION, REVISION, OR UPDATING IS COMPLETED. <DA: N9-255-00-05></p>
		<p>B. Electronic copies used for dissemination, revision, or updating that are maintained in addition to the recordkeeping copy.</p>	<p>DELETE WHEN DISSEMINATION, REVISION OR UPDATING IS COMPLETED. <DA: N9-255-00-05></p>
9000		Principles and General Policies	(see below)
9000	1	<p>ACCOUNTABLE OFFICERS' RETURNS NOTE: Accounts and supporting documents pertaining to records should be retired under a separate accession to the Federal Records Center. The SF 135 retiring these records should be marked "Records described pertain to American</p>	

Indians - Indefinite Freeze." Memorandum copies of statement of transactions, all supporting voucher schedules, documents and related papers not otherwise provided for in this schedule. Records in these series can be, but are not limited to: MIPR, Military Inter-Departmental Purchase Requests; Project Orders; MOU's, Memorandum of Understanding; Interagency agreements; incoming/outgoing reimbursable public/private agreements; etc. These records are exclusive of freight records covered by Schedule 6, and Payroll records covered by Schedule 3.

<p>9000</p>	<p>1</p>	<p>A. Original or ribbon copy of accountable officers' accounts maintained in the Agency for site audit by GAO auditors, consisting of statements of transactions, statements of accountability, collection schedules, collection vouchers, disbursement schedules, disbursement vouchers, and all other schedules and vouchers or documents used as schedules or vouchers, exclusive of commercial passenger transportation and freight records and payroll records, EXCLUDING accounts and supporting documents pertaining to American Indians. If an Agency is operating under an integrated accounting system approved by GAO, certain required documents supporting vouchers and/or schedules are included in the site audit records. These records document only the basic financial transactions, money received and money paid out or deposited in the course of operating the Agency. All copies <u>except</u> the certified payment or collection copy, usually the original or ribbon copy, and all additional or supporting documentation not involved in an integrated system are covered by succeeding items in this schedule. Site audit records include, but are not limited to, the Standards and Optional Forms listed. Also included are equivalent agency forms which document the basic financial transaction as described above. SF 215 Deposit Ticket SF 224 Statement of Transactions</p>	<p>DESTROY 6 YEARS AND 3 MONTHS AFTER PERIOD COVERED BY ACCOUNT. [GRS 6-1(a)] (N 2-1)</p>
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		<p>SF 1012 Travel Voucher</p> <p>SF 1034 Public Voucher for Purchases and Services Other Than Personal</p> <p>SF 1036 Statement of Certificate and Award</p> <p>SF 1038 Advance of Funds Application and Account</p> <p>SF 1047 Public Voucher for Refunds</p> <p>SF 1069 Voucher for Allowance at Foreign Posts of Duty</p> <p>SF 1080 Voucher for Transfer Between Appropriationsand/or Funds</p> <p>SF 1081 Voucher and Schedule of Withdrawals andCredits</p> <p>SF 1096 Schedule of Voucher Deductions</p> <p>SF 1097 Voucher and Schedule to Effect Correction ofErrors</p> <p>SF 1098 Schedule of Canceled Checks</p> <p>SF 1113 Public Voucher for Transportation Charges</p> <p>SF 1129 Reimbursement Voucher</p> <p>SF 1143 Advertising Order</p>	
		<p>SF 1145 Voucher for Payment Under Federal Tort Claims Act</p> <p>SF 1154 Public Voucher for Unpaid Compensation Due a Deceased Civilian Employee</p> <p>SF 1156 Public Voucher for Fees and Mileage</p> <p>SF 1164 Claim for Reimbursement for Expenditures on Official Business</p>	
	1	<p>SF 1166 Voucher and Schedule of Payments</p> <p>SF 1185 Schedule of Undeliverable Checks for Credit toGovernment Agencies</p> <p>SF 1218 Statement of Accountability (Foreign Service Account)</p>	

		<p>SF 1219 Statement of Accountability SF 1220 Statement of Transactions According to Appropriation, Funds, and Receipt Accounts SF 1221 Statement of Transactions According to Appropriation, Funds, and Receipt Accounts (Foreign Service Account) OF 1114 Bill of Collection OF 1114A Official Receipt OF 1114B Collection Voucher B.</p> <p>Memorandum copies of accountable officers' returns including statements of transactions and accountability, all supporting vouchers, schedules, and related documents not covered elsewhere in this schedule, EXCLUDING freight records covered by Schedule 6, and payroll records covered by Schedule 3.</p>	<p>DESTROY WHEN 1 YEAR OLD. [GRS 6-1(b)]</p>
<p>9000</p>	<p>2</p>	<p>AGENCY BUDGET REQUEST FILES</p> <p>Records in this file series consists of budget material requested via OMB Circular A-11, including material required by the President's Call for the budget. Records include, but are not limited to, letters, forms, exhibits (submitted electronically), and any other related finding aids or documentation associated with this submission, i.e., OMB, Presidents Budget, Justification Support - Congressional Budget Support, etc.</p>	<p>* PERMANENT * TRANSFER TO NARA WHEN 35 YEARS OLD. <DA: N1-255-94-2></p>

		A. Original record set maintained at NASA Headquarters by Code B (This set starts October 1, 1958 and continues to Present)	
		B. Center working materials/background files and documentation developed by other organizational units and as submitted to the Comptrollers Office.	RETIRE TO FRC WHEN 2 YEARS OLD. DESTROY WHEN 30 YEARS OLD. <DA: N1-255-94-2>
		C. All other offices/copies.	DESTROY WHEN SUPERSEDED, NO LONGER NEEDED, OR WHEN 5 YEARS OLD, WHICHEVER IS SOONER. <DA: N1-255-94-2>
9000	3	<p>NASA ACCOUNTING AND FINANCIAL INFORMATION SYSTEMS (NAFIS)</p> <p>This is an agencywide reporting system which resides at NASA Headquarters and conforms to GAO/Treasury standards for summary general ledger format/information. This is an on-line integrated system which will be distributed to all NASA Centers.</p> <p>A. <u>OFFICE OF PRIMARY RESPONSIBILITY</u></p>	DELETE/DESTROY WHEN OBSOLETE OR SUPERSEDED OR WHEN 5 YEARS OLD. <DA: N1-255-94-2>
		B. <u>CENTERS</u>	USE DISPOSITION IN A. ABOVE. <DA: N1-255-94-2>
		C. <u>ALL OTHER OFFICES/COPIES</u>	DESTROY WHEN NO LONGER NEEDED OR WHEN 3 YEARS OLD. <DA: N1-255-94-2>

9000	4	<p>R&D PROGRAM/PROJECT STATUS REPORTS (PSR) COST/SCHEDULES</p> <p>Documents relating to cost projections for research and development projects, including information about program objectives in terms of projects, tasks, status, and time phasing for development, and funds required. These files include schedules and directly related forecast and actual costs.</p> <p>A. <u>CENTERS</u> (Level 2 Manager)</p>	<p>RETIRE TO FRC 1 YEAR AFTER COMPLETION OF THE PROJECT. DESTROY 10 YEARS AFTER COMPLETION OF PROJECT. <DA: N1-255-94-2> (N 24-3)</p>
		<p>B. <u>SECRETARIAT OFFICE</u></p> <p>(NASA Headquarters; Comptrollers Office)</p>	<p>* PERMANENT * RETIRE TO FRC WHEN 4 YEARS OLD. TRANSFER TO NARA WHEN 30 YEARS OLD. <DA: N1-255-94-2></p>
		<p>C. <u>ALL OTHER OFFICES/COPIES</u></p>	<p>DESTROY WHEN NO LONGER NEEDED FOR REFERENCE OR WHEN 5 YEARS OLD WHICHEVER IS LATER. <DA: N1-255-94-2></p>
9010		<p>NASA Financial Management Requirements</p>	<p>Contact Center Records Mgr.</p>
9020		<p>Definitions of Financial Management Terms</p>	<p>Contact Center Records Mgr.</p>
9030		<p>Criteria for Recording and Reporting Commitments</p>	<p>Contact Center Records Mgr.</p>
9040		<p>Criteria for Recording and Reporting Obligations</p>	<p>Contact Center Records Mgr.</p>
9050		<p>Cash Management - Administrative Control of Appropriations and Funds</p>	<p>(see below)</p>

9050	5	<p>FUND FILES A. <u>GENERAL</u></p> <p>Records relating to availability, collection, custody, and deposit of funds including appropriation warrants and certificates of deposit, other than those records covered by Item 1 of this schedule.</p>	<p>DESTROY WHEN 3 YEARS OLD. [GRS 6-4] (N 2-5, N 1-41)</p>
		<p>B. <u>SPECIAL</u></p> <p>Records relating to monies obtained to pay for expenses incurred in conjunction with special guest, or monies from sponsors of programs that could not be returned. Includes the "Administrator's Fund", "Activity Fund", "Special Fund", and all other non-appropriated fund activities.</p>	<p>RETIRE TO FRC 1 YEAR AFTER THE CLOSE OF THE FISCAL YEAR TO WHICH THE RECORDS PERTAIN. DESTROY 6 YEARS AFTER THE CLOSE OF THE FISCAL YEAR TO WHICH RECORDS PERTAIN. <DA: N1-255-94-2></p>
9050	6	<p>NASA EXCHANGE - PERSONNEL, PAYROLL, AND FINANCIAL RECORDS</p> <p>A. <u>GENERAL</u></p> <p>Records in this series consists of register receipts, bank deposit slips, register tapes, cancelled checks, bank statements, ledgers, etc.</p>	<p>RETAIN ON-SITE AT RESPECTIVE INSTALLATION. DESTROY WHEN 5 YEARS OLD. <DA: N1-255-94-2></p>
		<p>B. <u>CORRESPONDENCE FILES - GENERAL</u></p> <p>Files include advisory notices such as merchandise and sundry notices, records documenting overall administration of the exchange, general correspondence, customer complaints, security records and reports pertaining to the exchange.</p>	<p>RETAIN ON-SITE. DESTROY WHEN 4 YEARS OLD. <DA: N1-255-94-2></p>

		<p><u>C. STOCK FILES / GOODS RECEIVED</u> 1. GOODS:</p> <p>Records relating to the receipt of merchandise, including copies of reports of goods received, shipping documents, tracer inquiries, merchandise follow-up requests, and other documents related to shipments/follow-up of merchandise.</p>	<p>DESTROY WHEN 2 YEARS OLD. <DA: N1-255-94-2></p>
		<p>2. STOCK:</p> <p>Records used by management for the control and procurement of merchandise at warehouse and on the sales floor, including unit merchandise records, stock record cards, replenishment cards, recorder records, and vendor records.</p>	<p>DESTROY WHEN 2 YEARS OLD. <DA: N1-255-94-2></p>
	<p>6 PASR</p>	<p><u>D. EXCHANGE RECORDS ON INDIVIDUALS - NASA 10 XROI</u></p> <p>1. Records contained in this system consist of present and former employees of, and applicants for employment with, NASA Exchanges, Recreational Associations, and Employees' Clubs at NASA Centers. Individuals with active loans or charge accounts at one or more of these several organizations. Records contain Exchange employees' personnel and payroll records, including injury claims, unemployment claims, biographical data, performance evaluations, annual and sick leave records, and all other employee records. Credit records on NASA employees with active accounts.</p>	<p>DESTROY WHEN 5 YEARS OLD. <DA: N1-255-94-2></p>

		<p>2. General meeting minutes of activities associated with the Employees Exchange.</p>	<p>DESTROY 6 MONTHS AFTER ELECTION OR INITIATION OF NEW COMMITTEE MEMBERSHIP OR WHEN 3 YEARS OLD, WHICHEVER OCCURS FIRST. <DA: N1-255-94-2></p>
	<p>PASR</p>	<p><u>A. JOHNSON SPACE CENTER (JSC) EXCHANGE ACTIVITIES - NASA 72 XOPR</u></p> <p>Records in this system consist of employees and past employees of the JSC Exchange Operations, applicants under the JSC Exchange Scholarship Program, and JSC employees or JSC contractor employees participating in sports or special activities sponsored by the Exchange. Records include a variety of data relating to personnel actions and determinations made about an individual while employed by the NASA JSC Exchange. These records contain information about an individual relating to birth date, social security number, home address, phone number, marital status, references, veteran preference, and other information relating to the status of the individual. Scholarship information is supplied by individuals who have applied and includes data on education, financial background, and other related information.</p>	<p>EMPLOYEE RECORDS OF JSC EXCHANGE OPERATIONS, PERSONNEL RECORDS ARE RETAINED INDEFINITELY IN AGENCY SPACE TO SATISFY PAYROLL, REEMPLOYMENT, UNEMPLOYMENT COMPENSATION, TAX, AND EMPLOYEE RETIREMENT PURPOSES. FOR SUCCESSFUL APPLICANTS UNDER THE JSC EXCHANGE SCHOLARSHIP PROGRAM, RECORDS ARE MAINTAINED UNTIL COMPLETION OF AWARDED SCHOLARSHIP AND ARE THEN DESTROYED. RECORDS PERTAINING TO UNSUCCESSFUL</p>

			<p>APPLICANTS ARE RETURNED TO THE INDIVIDUAL. FOR PARTICIPANTS IN SOCIAL OR SPORTS ACTIVITIES, RECORDS ARE MAINTAINED FOR STATED PARTICIPATION PERIOD AND ARE THEN DESTROYED. RECORDS CANNOT BE RETIRED TO AN FRC. <DA: N1-255-94-2></p>
9060		Accrual Accounting	Contact Center Records Mgr.
9070		Government Charge Card Program	Contact Center Records Mgr.
9080		User Charges and Rental Charges	Contact Center Records Mgr.
9090		Reimbursable Agreements	(see below)
9090	7	<p>REIMBURSABLE AGREEMENTS - FINANCIAL</p> <p><u>A. GUIDELINES APPLICABLE TO REIMBURSABLE AGREEMENTS</u></p> <p>Reports, correspondence, working files and other documentation required on file to support reimbursable activities.</p>	<p>RETAIN ON-SITE UNTIL REFERENCE VALUE CEASES; THEN DESTROY. <DA: N1-255-94-2></p>
		<p><u>B. BENEFITOR FILES</u></p> <p>Includes original authorities for reimbursable funding for resident agencies.</p>	<p>DESTROY 6 YEARS AND 3 MONTHS AFTER FINAL PAYMENT. <DA: N1-255-94-2></p>

		<p><u>C. OCCUPANCY (SSC ONLY)</u></p> <p>Includes staffing levels, space allocation, utility costs, burden analyses and all pertinent information used in occupancy rate development at SSC. Records include occupancy rate development data; quarterly detail reports; and, SSC Personnel Strength Reports (including historical data).</p>	<p>THESE RECORDS ARE UNIQUE TO SSC AND WILL BE MAINTAINED IN SSC SPACE FOR 10 YEARS. RETIRE TO FRC WHEN 10 YEARS OLD. DESTROY WHEN 20 YEARS OLD. <DA: N1-255-94-2></p>
		<p><u>D. WORK PERFORMANCE AGREEMENTS (JSC ONLY)</u></p> <p>Records include agreements between JSC and other government or non-government agencies (the customer) whereby JSC performs work prescribed in the agreement and JSC is reimbursed for the cost of the work by the customer. These agreements are usually 1 to 3 years in duration.</p>	
		<p>1. Office of primary responsibility.</p>	<p>TRANSFER TO FRC WHEN 10 YEARS OLD. DESTROY WHEN 20 YEARS OLD. <DA: N1-255-94-2></p>
		<p>2. All other offices/copies.</p>	<p>DESTROY WHEN NO LONGER NEEDED FOR REFERENCE OR WHEN 5 YEARS OLD, WHICHEVER IS SOONER. <DA: N1-255-94-2></p>
		<p><u>E. ALL OTHER OFFICES/COPIES OF THE ABOVE RECORDS OTHER THAN THE OPR</u></p>	<p>DESTROY WHEN NO LONGER NEEDED OR WHEN 3 YEARS OLD, WHICHEVER IS SOONER. <DA: N1-255-94-2></p>
9095		Working Capital Funds	

9100		Financial Management and Budgeting Systems	(see below)
9100	8	<p>APPORTIONMENT SCHEDULES - AGENCYWIDE CODING STRUCTURE ALSO SEE SCHEDULE 7</p> <p>A. Apportionment and reapportionment schedulesproposing quarterly obligations under each authorized appropriation. Research and Development; Space Flight and Data Communications; Construction of Facilities; Research and Program Management; and, the Inspector General.</p>	
		<p>1. HEADQUARTERS (CODE B ONLY)</p> <p>(These are records sent to OMB and Treasury which showthe division of funding by project/program.)</p>	<p>RETIRE TO FRC 3 YEARS AFTER FISCAL YEAR, 5 YEARS FOR NO YEAR APPROPRIATIONS. DESTROY WHEN NO LONGER NEEDED OR WHEN 20 YEARS OLD, WHICHEVER IS SOONER. <DA: N1-255-94-2> (N 7-2)</p>
		<p>2. CENTERS</p>	<p>DESTROY 2 YEARS AFTER THE CLOSE OF THE FISCAL YEAR. [GRS 5-4]</p>
		<p>B. Periodic reports on the status of accounts/apportionments. <i>(THIS IS THE SAME AS ITEM 21e, SCHEDULE 7)</i></p>	
		<p>1. Annual report (end of fiscal year).</p>	<p>DESTROY WHEN 5 YEARS OLD. [GRS 5-3a]</p>

		2. All other copies/reports.	DESTROY 3 YEARS AFTER END OF THE FISCAL YEAR IN WHICH CREATED. [GRS 5-3b]
9110		Reimbursable Agreement Number System	Contact Center Records Mgr.
9120		Coding Structure	Contact Center Records Mgr.
9130		Financial Management System	Contact Center Records Mgr.
9140		Budget Formulation System	
9200		Accounting	(see below)
9200	9	<p>ACCOUNTING RECORDS</p> <p>A. <u>EXPENDITURES ACCOUNTING GENERALCORRESPONDENCE AND SUBJECT FILES</u></p> <p>Correspondence or subject files maintained by operating units responsible for expenditures accounting, pertaining to their internal operations and administration.</p>	DESTROY WHEN 2 YEARS OLD. [GRS 7-1]
		<p>B. <u>COST ACCOUNTING REPORTS</u></p> <p>Copies in units receiving reports; in reporting units; andrelated working papers.</p>	DESTROY WHEN 3 YEARS OLD. [GRS 8-6a/b] (N 5-5)
	9	<p>C. <u>COST REPORT DATA FILES</u></p> <p>Ledgers, forms, and electronic records used to accumulate data for use in cost reports.</p>	
		<p>1. Ledgers and forms.</p> <p>2. Automated records.</p>	DESTROY WHEN 3 YEARS OLD. [GRS 8-7a] (N 5-6)

		(a) Detail cards.	DESTROY WHEN 6 MONTHS OLD. [GRS 8-7b(1)]
		(b) Summary cards.	DESTROY WHEN 6 MONTHS OLD. [GRS 8-7b(2)]
		(c) Tabulations.	DESTROY WHEN 1 YEAR OLD. [GRS 8-7b(3)]
		D. <u>COST REDUCTION</u> Reports, correspondence, working papers, and other supporting documentation required to be on file.	
		1. Headquarters.	RETIRE TO FRC 4 YEARS AFTER CLOSE OF FISCAL YEAR IN WHICH RECORDS WERE CREATED. DESTROY 6 YEARS AFTER SUBJECT FISCAL YEAR. <DA: N1-255-94-2> (N 1-18)
		2. Centers.	RETIRE TO FRC 3 YEARS AFTER CLOSE OF FISCAL YEAR IN WHICH RECORDS WERE CREATED. DESTROY 5 YEARS AFTER SUBJECT FISCAL YEAR. <DA: N1-255-94-2>
9210		Accounting Principles	(see below)
9210	10	SIGNATURE AUTHORITY FILES Records consist of signature authorities for miscellaneous administrative records which include, but are not limited to, Diner's Club authorizations;	DESTROY UPON SEPARATION, TRANSFER, OR TERMINATION OF AUTHORIZED EMPLOYEE OR WHEN 5 YEARS OLD, WHICHEVER IS

		reports of mail; authority for specified employees to certify funds, etc.	SOONER. <DA: N1-255-94-2>
9220		General Ledger Accounting	(see below)
9220	11	GENERAL LEDGER - ACCOUNTING <u>A. GENERAL ACCOUNTING LEDGERS</u> Ledgers showing debit and credit entries, and reflecting expenditures in summary (balanced receipts).	DESTROY 6 YEARS AND 3 MONTHS AFTER CLOSE OF THE FISCAL YEAR INVOLVED. [GRS 7-2] (N 3-1)
		<u>B. TRIAL BALANCE LEDGERS</u> Monthly consolidated financial reports supported by analyses reports at the appropriation, fund, or other level, covering all NASA assets, liabilities, funds, equity, revenues, and costs. The consolidated Agency-wide report is based on and includes the trial balance and related reports submitted by each NASA Center. 1. ORIGINAL RECORDS (CODE B ONLY)	
		(a) Annual September Report.	RETIRE TO FRC WHEN NO LONGER NEEDED FOR REFERENCE OR WHEN 5 YEARS OLD. DESTROY WHEN 10 YEARS OLD. <DA: N1-255-94-2> (N 3-6)
		(b) Monthly reports (other than September).	RETIRE TO FRC 2 YEARS AFTER FISCAL YEAR INVOLVED. DESTROY 10 YEARS AFTER SUBJECT FISCAL YEAR. <DA: N1-255-94-2>

		2. All other offices/copies of the above reports (including copies maintained at NASA Centers).	DESTROY AS SOON AS ACTIVE REFERENCE VALUE CEASES OR WHEN 3 YEARS OLD WHICHEVER IS SOONER. <DA: N1-255-94-2>
9230		Allotment Accounting	(see below)
9230	12	ALLOTMENT/APPROPRIATION FILES Records showing status of obligations and allotments under each authorized appropriations.	DESTROY 6 YEARS AND 3 MONTHS AFTER THE CLOSE OF THE FISCAL YEAR INVOLVED. [GRS 7-3] (N 3-2)
9240		Cost Accounting	Contact Center Records Mgr.
9250		Property Accounting	Contact Center Records Mgr.
9260		Revenue and Liability Accounting	Contact Center Records Mgr.
9270		Full Cost Accounting	Contact Center Records Mgr.
9280		Expenditure Accounting	(see below)
9280	13	EXPENDITURE ACCOUNTING POSTING AND CONTROL FILES Records used in posting and control media, subsidiary to the general and allotment ledgers (Items 9 and 11), and not covered elsewhere in this schedule.	
		A. <u>ORIGINAL RECORDS</u>	DESTROY WHEN 3 YEARS OLD. [GRS 7-4a] (N 3-3)
		B. <u>ALL OTHER COPIES</u>	DESTROY WHEN 2 YEARS OLD. [GRS 7-4b]

9290		Miscellaneous Accounting	Contact Center Records Mgr.
9300		Financial Reports	(see below)
9300	14	<p>FINANCIAL STATUS REPORTS</p> <p><u>A. MONTHLY CONSOLIDATED - AGENCYWIDE</u></p> <p>This is a monthly consolidated agency wide financial report of commitments, obligations, costs, disbursements, and resource authorizations, consisting of 11 volumes, organized generally by program activity. The following list of reports are considered a part of this series, but is not all inclusive: Highlight Report; Balance of Payments Report; Medical Report; Expert and Consultant Report; SEDSA--Est. Distribution of Selected accounts. 1.</p> <p>HEADQUARTERS - OFFICIAL RECORD:</p>	
		(a) Monthly issues of Volume 1, Summary of Data for Administrative Operations, Research and Development, and Construction of Facilities Funding; and Volume 6, Project and Program Year Summary by Program Office and by Center.	<p>RETIRE TO FRC AFTER THE CLOSE OF THE FISCAL YEAR TO WHICH THE RECORDS PERTAIN. DESTROY WHEN 10 YEARS OLD.</p> <p><DA: N1-255-94-2> (N 3-4)</p>
		(b) Monthly issues of all other volumes of the report printed.	<p>RETIRE TO FRC AFTER THE CLOSE OF THE FISCAL YEAR TO WHICH THE RECORDS PERTAIN. DESTROY 5 YEARS AFTER SUBJECT FISCAL YEAR.</p> <p><DA: N1-255-94-2></p>

		2. All other copies of the reports in Program Offices, NASA Centers, or other offices.	DESTROY WHEN ACTIVE REFERENCE VALUE CEASES OR WHEN 3 YEARS OLD, WHICHEVER IS SOONER. <DA: N1-255-94-2>
	14	B. <u>CONTRACTS AND GRANTS REPORTS - STATUS</u>SEE ALSO ITEM 19, SCHEDULE 7 Records in this category consist of a consolidated agencywide report of financial and statistical data covering NASA contracts, grants, and intra-Governmental purchase requests. 1. HEADQUARTERS - OFFICIAL RECORD:	
		(a) Annual September Issue: (Following Formats) E-3; E-5A; E-7; E-8; E-9; E-10; E-11; E-12;E-16; E-17; E-26; E-27; E-28; E-29; E-31; E-34;E-34A; E-35; E-36-1; E-36-3; E-36-4; AND E-38.	RETIRE TO FRC 1 YEAR AFTER CLOSE OF FISCAL YEAR TO WHICH RECORDS PERTAIN. DESTROY 10 YEARS AFTER SUBJECT FISCAL YEAR. <DA: N1-255-94-2> (N 3-5, N 7-9)
		(b) Issues of formats listed in (a) above, other thanSeptember.	DESTROY MONTHLY ISSUES AFTER 90 DAYS; OTHER ISSUES AFTER THE CURRENT REPORT IS PRODUCED. <DA: N1-255-94-2>
		2. All other copies of the reports in Program Offices, NASACenters, or other offices.	DESTROY WHEN ACTIVE REFERENCE VALUE CEASES OR WHEN 3 YEARS OLD, WHICHEVER IS SOONER. <DA: N1-255-94-2>
9310		External Reports—Accounting	Contact Center Records Mgr.

9311		External Reports—Budget	
9312		External Reports—Miscellaneous	
9315		Internal Reports	
9320		Center Program Reports	Contact Center Records Mgr.
9340		Center Fiscal Activity Reports	Contact Center Records Mgr.
9350		Center Functional Reports	Contact Center Records Mgr.
9360		Center Civilian Pay Reports	Contact Center Records Mgr.
9370		Center Miscellaneous Reports	Contact Center Records Mgr.
9380		Center Fiscal Year-End Accounting and Reporting Requirements	Contact Center Records Mgr.
9410		Planning, Programming, Budgeting, and Execution - General	(see below)
9410	14.2	BUDGET FORMULATION AND EXECUTION - GENERAL	
		<u>A. BUDGET CORRESPONDENCE FILES\</u> Correspondence files in formally organized budget offices pertaining to routine administration internal procedures, and other matters not covered elsewhere in this schedule, EXCLUDING files relating to agency policy and procedure maintained in formally organized budget offices.	DESTROY WHEN 2 YEARS OLD. [GRS 5-1]

		<p><u>B. BUDGET BACKGROUND RECORDS</u></p> <p>Cost statements, rough data and similar materials accumulated in the preparation of annual budget estimates, 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.</p>	<p>DESTROY 1 YEAR AFTER THE CLOSE OF THE FISCAL YEAR COVERED BY THE BUDGET. [GRS 5-2]</p>
	<p>14.2</p>	<p><u>C. ELECTRONIC MAIL AND WORD PROCESSINGSYSTEM COPIES</u></p> <p>Electronic copies of records that are created on electronic mail and word processing systems and used solely to generate a recordkeeping copy of the records covered by the other items in this schedule. Also includes electronic copies of records created on electronic mail and word processing systems that are maintained for updating, revision, or dissemination.</p>	
		<p>1. Copies that have no further administrative value after the recordkeeping copy is made.</p>	<p>DESTROY/DELETE WITHIN 180 DAYS AFTER THE RECORDKEEPING COPY HAS BEEN PRODUCED. [GRS 5-5a]</p>
		<p>2. Copies used for dissemination, revision, or updating that are maintained in addition to the recordkeeping copy.</p>	<p>DESTROY/DELETE WHEN DISSEMINATION, REVISION, OR UPDATING IS COMPLETED. [GRS 5-5b]</p>

9420		Budget Formulation	Contact Center Records Mgr.
9421		Budget Call Instructions and Guidelines	(see below)
	14.3	BUDGET CALL INSTRUCTIONS AND GUIDELINES	
		<p><u>A. CORRESPONDENCE FILES IN FORMALLY ORGANIZED BUDGET OFFICES</u></p> <p>pertaining to routine administration, internal procedures (budget call instructions and guidelines), and other matters not covered elsewhere in this schedule, EXCLUDING files relating to agency policy and procedure maintained in formally organized budget offices.</p>	<p>DESTROY WHEN 2 YEARS OLD. [GRS 5-1]</p>
		<p><u>B. ELECTRONIC MAIL AND WORD PROCESSING SYSTEM COPIES</u></p> <p>Electronic copies of records that are created on electronic mail and word processing systems and used solely to generate a recordkeeping copy of the records covered by the other items in this schedule. Also includes electronic copies of records created on electronic mail and word processing systems that are maintained for updating, revision, or dissemination.</p>	
		<p>1. Copies that have no further administrative value after therecordkeeping copy is made.</p>	<p>DESTROY/DELETE WITHIN 180 DAYS AFTER THE RECORDKEEPING COPY HAS BEEN</p>

			PRODUCED. [GRS 5-5a]
		2. Copies used for dissemination, revision, or updating that are maintained in addition to the recordkeeping copy.	DESTROY/DELETE WHEN DISSEMINATION, REVISION, OR UPDATING IS COMPLETED. [GRS 5-5b]
9422		Preparation and Submission of Estimates	Contact Center Records Mgr.
9423		Headquarters Review and Approval	Contact Center Records Mgr.
9430		Formulation of Annual Appropriation and Authorization Languages	Contact Center Records Mgr.
9440		President+s Budget	Contact Center Records Mgr.
9441		Budget Call	Contact Center Records Mgr.
9442		Preparation and Submission of Estimates	Contact Center Records Mgr.
9443		Headquarters Review and Approval	Contact Center Records Mgr.
9444		External Agency Review and Approval	Contact Center Records Mgr.
9450		Congressional Budget	Contact Center Records Mgr.
9451		Budget Call	Contact Center Records Mgr.
9452		Preparation and Submission of Material	Contact Center Records Mgr.
9453		Headquarters Review and Approval	Contact Center Records Mgr.
9454		Preparation and Submission of Congressional Budget	Contact Center Records Mgr.
9460		Conduct of NASA Participation in Congressional Hearings (on Budget)	Contact Center Records Mgr.

9470		Budget Execution	
9500		Contractor Financial Management Reporting	Contact Center Records Mgr.
9600		Fiscal Operations	(see below)
9600	15	CERTIFICATES OF SETTLEMENT FILES Copies of certificates and settlement of accounts of accountable officers, statements of differences, and related records.	
		A. Certificates covering closed account settlements, supplemental settlements, and final balance settlements.	DESTROY 2 YEARS AFTER DATE OF SETTLEMENT. [GRS 6-3a] (N 2-3, N 2-4)
		B. Certificates covering period settlements.	DESTROY WHEN SUBSEQUENT CERTIFICATES OF SETTLEMENTS ARE RECEIVED. [GRS 6-3b]
		C. Schedules of certificates of settlement of claims settled by the General Accounting Office.	DESTROY 2 YEARS AFTER DATE OF SETTLEMENT. <DA: N1-255-94-2>
9610		Accounts Receivables	
9615		Accounts Payable	
9620		Payroll, Leave, and Allowance	(see below)
9620	16	TAX FILES	
		A. <u>REPORTS OF WITHHELD TAXES</u> Reports of withheld Federal taxes, such as IRS Form W-3, with related papers, including reports relating to income and social security taxes, and state equivalents, maintained by agency or payroll processor.	DESTROY WHEN 4 YEARS OLD. [GRS 2-13c] (N 4-14) DESTROY 4 YEARS AFTER FORM IS SUPERSEDED OR OBSOLETE OR UPON SEPARATION OF

		<p>B. <u>EXEMPTION FILES</u></p> <p>Withholding tax exemption certificates, such as IRS Form W-4, and similar state tax exemption forms.</p> <p>C. <u>RETURN FILES</u></p> <p>Agency copy of employee wages and tax statements, such as IRS Form W-2 and state equivalents, maintained by Agency or payroll processor.</p>	<p>EMPLOYEE. [GRS 2-13a] (N 4-12)</p> <p>DESTROY WHEN 4 YEARS OLD. [GRS 2-13b] (N 4-13)</p>
9620	17	<p>PAYROLL RECORDS</p> <p>A. <u>INDIVIDUAL ACCOUNTS</u></p> <p>Individual earning and service cards, such as Optional Form 1127 or equivalent. Includes payrolls when individual earning or pay cards are not prepared.</p> <p>NOTE: If filed in Official Personnel Folder (OPF) OR in individual pay folder adjacent to the OPF, destroy with the OPF.</p> <p>(SEE SCHEDULE 3, ITEM 1) If <u>NOT</u> in or filed adjacent to the OPF, Destroy 56 years after the date of the last entry on the card.</p>	
		<p>1. ELECTRONIC - Pay record for each employee as maintained in an electronic database. This database maybe a stand-alone payroll system or part of a combined personnel/payroll system.</p>	<p>UPDATE ELEMENTS AND/OR ENTIRE RECORD AS REQUIRED. [GRS 2-1a] (N 4-1)</p>
		<p>2. NON-ELECTRONIC - Individual pay record containing pay data on each employee within an Agency. This record may be in paper or</p>	<p>TRANSFER TO NATIONAL PERSONNEL RECORDS CENTER. DESTROY WHEN 56</p>

		microform, BUT NOT inmachine readable form.	YEARS OLD. [GRS 2-1b]
		B. <u>NON-CURRENT PAYROLL FILES</u> Copy of non-current payroll data as maintained by payroll service bureaus in either microform or machine readable form.	DESTROY 15 YEARS AFTER CLOSE OF PAY YEAR IN WHICH GENERATED. [GRS 2-2]
		C. <u>CORRESPONDENCE FILES</u> General correspondence files maintained by payroll units pertaining to payroll preparation and processing.	DESTROY WHEN 2 YEARS OLD. [GRS 2-24]
		D. <u>CONTROL FILES</u> Registers, such as SF 1125, or its equivalent, payroll control registers.	DESTROY AFTER GAO AUDIT OR WHEN 3 YEARS OLD, WHICHEVER IS SOONER. [GRS 2-23a] (N 4-7)
		E. <u>PAYROLL FILES</u> Memorandum copies of payrolls, check lists, and related certification sheets, such as SF 1013A, SF 1128A, or equivalents.	
		1. Security copies of documents prepared or used for disbursement by Treasury disbursing offices, with related papers.	DESTROY WHEN FEDERAL RECORD CENTER RECEIVES SECOND SUBSEQUENT PAYROLL OR CHECKLIST COVERING THE SAME PAYROLL UNIT. [GRS 2-1,2] (N 4-6)
	17	2. All other copies.	

		(a) If earning record card is maintained.	DESTROY AFTER GAO AUDIT OR WHEN 3 YEARS OLD, WHICHEVER IS SOONER. [GRS 2]
		(b) If earning record card is NOT maintained.	TRANSFER TO NPRC, ST. LOUIS, MISSOURI, WHEN 3 YEARS OLD. DESTROY WHEN 10 YEARS OLD. [GRS 2]
		F. <u>CHANGE FILES</u> Payroll change slips, exclusive of those of the OPF, such as SF 1126.	
		1. Copy subject to GAO audit.	DESTROY WHEN RELATED PAY RECORDS ARE AUDITED BY GAO OR WHEN 3 YEARS OLD, WHICHEVER IS SOONER. [GRS 2-23a] (N 4-8)
		2. Disbursing officer copy used in preparing checks.	DESTROY AFTER PREPARATION OF CHECKS. [GRS 2-23]
		3. All copies.	DESTROY 1 MONTH AFTER END OF RELATED PAY PERIOD. [GRS 2-23b]
9630		Voucher Examination and Payment	(see below)
9630	18	ACCOUNTING ADMINISTRATIVE FILES Correspondence, reports, and data relating to voucher preparation, administrative audit, and other accounting and disbursing operations.	

		<u>A. FILES USED FOR WORKLOAD AND PERSONNEL MANAGEMENT PURPOSES</u>	DESTROY WHEN 2 YEARS OLD. [GRS 6-5a] (N 2-6)
		<u>B. ALL OTHER FILES</u>	DESTROY WHEN 3 YEARS OLD. [GRS 6-5b]
9630	19	NONCOMMERCIAL REIMBURSABLE TRAVEL/PASSENGER FILES Records and copies of records relating to reimbursing individuals, such as travel orders, per diem vouchers, and all other supporting documents relating to official travel by officers, employees, dependents, or others authorized by law to travel.	
	19	<u>A. TRAVEL ADMINISTRATIVE OFFICE FILES</u>	DESTROY WHEN 6 YEARS OLD. [GRS 9-3a] (N 22-1, N 22-2)
		<u>B. OBLIGATION COPIES</u>	DESTROY WHEN FUNDS ARE OBLIGATED. [GRS 9-3b]
		<u>C. ALL OTHER OFFICE/COPIES</u>	DESTROY WHEN NO LONGER NEEDED OR WHEN 3 YEARS OLD, WHICHEVER IS SOONER. <DA: N1-255-94-2>
		<u>D. UNUSED TICKET REDEMPTION FORMS,</u> such as SF 1170, or other miscellaneous travel documentation.	DESTROY 3 YEARS AFTER THE YEAR IN WHICH THE TRANSACTION IS COMPLETED. [GRS 9-1e]
9631		Disbursements	
9635		Billing and Collections	

9640		Claims	Contact Center Records Mgr.
9645		Erroneous Payment of Salaries and Wages	Contact Center Records Mgr.
9650		Treasury/NASA Transactions and Relationships	Contact Center Records Mgr.
9660		Vital Records and Emergency Transactions	Contact Center Records Mgr.
9670		Payment for Transportation Services Procured Through the Department of Defense	Contact Center Records Mgr.
9680		Grants Financial Management	
9690		Investments	
9700		NASA Travel Regulations	Contact Center Records Mgr.
9710		General Provisions	Contact Center Records Mgr.
9720		Travel Requests and Authorizations	Contact Center Records Mgr.
9730		Transportation and Related Expenses	(see below)
9730	20	TRAVEL AND TRANSPORTATION FILES - GENERAL	
		A. Routine administrative records including correspondence, forms, and related records pertaining to commercial and noncommercial agency travel and transportation, and freight functions, not covered elsewhere in this schedule or Schedule 6.	DESTROY WHEN 2 YEARS OLD. [GRS 9-4a]
		B. Accountability records documenting the issue or receipt of accountable documents.	DESTROY 1 YEAR AFTER ALL ENTRIES ARE CLEARED. [GRS 9-4b]

		C. Credit card files and documentation show issuance by commercial organizations for reissue to agency personnel for their use while on official travel duty; receipts, registers, or other related documents.	DESTROY CREDIT CARDS AND RELATED PAPERS UPON RECEIPT OF NEW CREDIT CARDS. <DA: N1-255-94-2>
9730	21	PASSPORTS ISSUANCE/CONTROL FILES NOTE: OFFICIAL PASSPORTS SHOULD BE RETURNED TO THE DEPARTMENT OF STATE UPON EXPIRATION OR UPON THE SEPARATION OF THE EMPLOYEE.	
	21	A. <u>APPLICATION FILES</u> Documents relating to the issuance of official passports, including requests for passports, transmittal letters, receipts, and copies of travel authorizations.	DESTROY WHEN 3 YEARS OLD OR UPON SEPARATION OF THE BEARER WHICHEVER IS SOONER. [GRS 9-5a]
		B. <u>ANNUAL REPORTS CONCERNING OFFICIAL PASSPORTS</u> Reports to the Department of State concerning the number of official passports issued and related matters.	DESTROY WHEN 1 YEAR OLD. [GRS 9-5b]
		C. <u>PASSPORT REGISTERS</u>	
		Registers and lists of agency personnel who have official passports.	DESTROY WHEN SUPERSEDED OR OBSOLETE. [GRS 9-5c]
9731		Rental Vehicle Damage/Claims	Contact Center Records Mgr.
9740		Temporary Duty Travel	Contact Center Records Mgr.
9750		Actual Expense Travel	Contact Center Records Mgr.

9760		Change of Assignment to Permanent Duty Station	Contact Center Records Mgr.
9770		Evacuation and Adverse Conditions Travel	Contact Center Records Mgr.
9780		Allowable Expenses Connected With the Death of Employees and Deceased Dependents	Contact Center Records Mgr.
9790		Advances and Reimbursement Claims for Travel, Transportation, and Miscellaneous Expenses	Contact Center Records Mgr.
9791		Imprest Fund	(see below)
9791	22	IMPREST FUND Records in this series include but are not limited to the following types:	
		Acknowledgement of responsibility forms for cashiers; Release of responsibility; Imprest Fund Alarm System; Request to Increase Imprest Fund Advance; and, Audit of Imprest Funds.	DESTROY UPON SEPARATION, TRANSFER, OR TERMINATION OF AUTHORIZED EMPLOYEE, OR WHEN 5 YEARS OLD, WHICHEVER IS SOONER. <DA: N1-255-94-2>
		* INSPECTOR GENERAL RECORDS *	
9800-9999		INSPECTOR GENERAL FILES - AUDITS AND INVESTIGATIONS	(see below)
9800		Investigations Program	(see below)
9800 Formerly AFS 9910 in NPR 1441.1C	26	SEMIANNUAL REPORT TO CONGRESS Reports prepared by the statutory OIG+s and submitted to	

		the Congress, and working papers. The reports summarize the activities of the OIG for the 6-month periods ending March 31 and September 30. For details on the composition of these reports, see Section 5, Public Law 95-452, as amended by 5 U.S.C. Appendix.	
	26	<u>A. RECORD COPY OF REPORT (HQ ONLY)</u>	* PERMANENT * CLOSE FILE UPON TRANSMISSION TO CONGRESS. TRANSFER TO NARA IN 5 YEAR BLOCKS WHEN 5 YEARS OLD. <DA: N1-255-00-3>
		<u>B. WORKING AND BACKGROUND PAPERS</u>	DESTROY WHEN NO LONGER NEEDED. <DA: N1-255-00-3>
		<u>C. ALL OTHER OFFICES/COPIES</u>	DESTROY WHEN NO LONGER NEEDED. <DA: N1-255-00-3>
		<u>D. ELECTRONIC COPIES</u> Records that are created on electronic mail and wordprocessing systems and used solely to generate arecordkeeping copy of the records.	DESTROY/DELETE AFTER THE RECORDKEEPING COPY HAS BEEN PRODUCED. <DA: N1-255-00-3>
9800 Formerly AFS 9910 in NPR 1441.1C	27	INDEXES TO CASE FILES Used as references to OIG case files.	DESTROY WITH RELATED RECORDS OR WHEN NO LONGER NEEDED WHICHEVER IS SOONER. <DA: N1-255-00-3>
9810		NASA Investigations Program	(see below)
9810	23 PASR	INSPECTOR GENERAL INVESTIGATIONS CASE FILES - NASA 10 IGIC <u>A. AGENCY PROGRAMS/OPERATIONS</u>	

Case files developed during investigations of known or alleged fraud and abuse and irregularities and violations of laws and regulations, mismanagement, gross waste of funds, abuse of authority, or a substantial and specific danger to the public health and safety. Also included are investigative files relating to a variety of administrative matters such as potential or actual tort claims for and against the Government and management and program studies. Cases relate to agency personnel and programs and operations administered or financed by the Agency, including contractors and others having a relationship with the Agency. This includes investigative files relating to employee and hotline complaints, and other miscellaneous complaint files. Files consist of investigative reports and related documents, such as correspondence, notes, attachments, and working papers. Note: A file is not closed until all judicial and administrative avenues and considerations have been finally exhausted.

	23	<p>1. Files containing information or allegations which are of an investigative nature but do not relate to a specific investigation. They include anonymous or vague allegations not warranting an investigation, matters referred to constituents or other agencies for handling, and support files providing general information which may prove useful in Inspector General Investigations. Cutoff annually.</p>	<p>DESTROY WHEN 5 YEARS OLD. <DA: N1-255-00-3></p>
		<p>2. Case files developed during internal investigations of OIG employees.</p>	<p>DESTROY 10 YEARS AFTER CASE IS CLOSED OR AFTER THE EMPLOYEE+S SEPARATION, WHICHEVER IS LONGER. <DA: N1-255-00-3></p>
		<p>3. All other investigative case files except those that are unusually significant for documenting major violations of criminal law or ethical standards by Agency officials or others.</p>	<p>PLACE IN INACTIVE FILES WHEN CASE IS CLOSED. CLOSE INACTIVE FILE AT END OF FISCAL YEAR. DESTROY 10 YEARS AFTER FILE IS CLOSED. <DA: N1-255-00-3></p>
		<p>4. Significant case files, because the case attracts national media attention, results in a Congressional investigation, or results in substantive change in Agency policy or procedures. Examples include the Challenger and Hubble investigations. Significant cases will be selected by the NASA Office of Inspector General based on the criteria listed in this item.</p>	

		(a) Official case file - records created during the investigation and used to develop the final report. Documents are serialized and maintained in official case folders.	*PERMANENT* TRANSFER TO NARA 10 YEARS AFTER FILE IS CLOSED. <DA: N1-255-00-3>
		(b) Background files, notes, duplicate copies, and other materials collected during the investigation but not incorporated into the official case file and not used to develop the final report.	DESTROY 10 YEARS AFTER FILE IS CLOSED. <DA: N1-255-00-3>
		5. Electronic copies of records that are created on electronic mail and word processing systems and used solely to generate a recordkeeping copy of the records.	DESTROY/DELETE AFTER THE RECORDKEEPING COPY HAS BEEN PRODUCED. <DA: N1-255-00-3>
9820		General Polices and Responsibilities	(see below)
9820	24	POLICY AND PROCEDURE FILES - HQ ONLY Records defining and documenting the policies required for directing, controlling, and carrying out OIG operations. Also records on planning and developing OIG policies and procedures. Records can consist of manual, handbooks, directives, and working papers. Additional reference is found in NPR 1200.1, Management Control, Audit Liaison, and Audit Follow-up.	
		A. <u>RECORD COPY</u> One record copy of each if not included in the Agency's permanent set of master directives files or the record set of publications.	* PERMANENT * CLOSE SET OF DIRECTIVES OR PUBLICATIONS WHEN SUPERSEDED OR OBSOLETE. TRANSFER TO NARA IN 5 YEAR BLOCKS WHEN 10

			YEARS OLD. <DA: N1-255-00-3>
		<u>B. WORKING PAPERS AND BACKGROUND MATERIALS</u>	DESTROY WHEN NO LONGER NEEDED. <DA: N1-255-00-3>
		<u>C. ALL OTHER OFFICES/COPIES</u>	DESTROY WHEN NO LONGER NEEDED. <DA: N1-255-00-3>
		<u>D. ELECTRONIC COPIES</u> Records that are created on electronic mail and wordprocessing systems and used solely to generate arecordkeeping copy of the records.	DESTROY/DELETE AFTER THE RECORDKEEPING COPY HAS BEEN PRODUCED. <DA: N1-255-00-3>
9830		Investigative Procedures	Contact Center Records Mgr.
9840		Reports of Investigations	Contact Center Records Mgr.
9860		Types of Cases, Elements and Proof Needed	Contact Center Records Mgr.
9870		Testifying in Judicial or Administrative Proceedings	Contact Center Records Mgr.
9880		Computer Crimes	Contact Center Records Mgr.
9890		Inspections and Assessments Files	(see below)
9890	24.5	INSPECTIONS AND ASSESSMENTS FILES Case files of inspections and assessments of Agency programs, operations, procedures, and those relating to contractors and grantees. Files consist of reports, correspondence, memoranda, and documentation.	

		<u>A. OFFICE CONDUCTING REVIEW</u>	CLOSE FILE AT END OF FISCAL YEAR AFTER CLOSE OF CASE. DESTROY 10 YEARS AFTER CLOSE OF CASE. <DA: N1-255-00-3>
		<u>B. ORGANIZATION BEING REVIEWED</u>	CLOSE FILE AFTER CLOSURE OF ALL RECOMMENDATIONS. DESTROY 3 YEARS AFTER CLOSE OF FILE. <DA: N1-255-00-3>
	24.5	<u>C. ALL OTHER OFFICE COPIES</u>	CLOSE FILE AFTER CLOSURE OF ALL RECOMMENDATIONS. DESTROY 3 YEARS AFTER CLOSE OF FILE. <DA: N1-255-00-3>
		<u>D. SIGNIFICANT CASE FILES</u> The case attracts national media attention, results in a Congressional investigation, or results in substantive change in Agency policy or procedures. Significant cases will be selected by the NASA Office of Inspector General based on the criteria listed in this item.	
		1. Official case file - records created during evaluations and used to develop the final report. Documents are maintained in official case folders.	*PERMANENT* TRANSFER TO NARA 10 YEARS AFTER FILE IS CLOSED. <DA: N1-255-00-3>
		2. Background files, notes, duplicate copies, and other materials collected during evaluations but not incorporated into the official case file and not used to develop the final report.	DESTROY 10 YEARS AFTER FILE IS CLOSED. <DA: N1-255-00-3>

		<p>E. <u>ELECTRONIC COPIES</u></p> <p>Records that are created on electronic mail and wordprocessing systems and used solely to generate a recordkeeping copy of the records.</p>	<p>DESTROY/DELETE AFTER THE RECORDKEEPING COPY HAS BEEN PRODUCED. <DA: N1-255-00-3></p>
9900		Audit Program	Contact Center Records Mgr.
9910		NASA Audit Program	(see below)
9910	25	<p>AUDIT FILES</p> <p>A. <u>DEFENSE MATERIALS SYSTEM (DMS) AUDITS</u></p> <p>Audit reports and related papers pertaining to the DMS.</p>	
		1. Office of Primary Responsibility.	<p>DESTROY WHEN 5 YEARS OLD. <DA: N1-255-00-3> (N 6-2, N 17-16)</p>
		2. All other offices/copies.	<p>DESTROY WHEN 3 YEARS OLD. <DA: N1-255-00-3></p>
		3. Electronic copies of records that are created on electronic mail and word processing systems and used solely to generate a recordkeeping copy of the records.	<p>DESTROY/DELETE AFTER THE RECORDKEEPING COPY HAS BEEN PRODUCED. <DA: N1-255-00-3></p>
		<p>A. <u>INTERNAL IG</u></p> <p>Case files of internal audits of Agency programs, operations, procedures, external audits of contractors and grantees. Files consist of audit reports, correspondence, memoranda, and supporting working papers.</p>	

	25	1. Office conducting review.	CLOSE FILE AT END OF FISCAL YEAR AFTER CLOSE OF CASE. DESTROY 8 YEARS AFTER CLOSE OF CASE. <DA: N1-255-00-3>
		2. Organization being audited. (Record cutoff date is date of audit report.)	KEEP FOR 3 YEARS. DESTROY AFTER 8 YEARS OR WHEN NO LONGER NEEDED. <DA: N1-255-00-3>
		3. All other offices/copies.	DESTROY 3 YEARS AFTER DATE OF AUDIT REPORT. <DA: N1-255-00-3>
		4. Electronic copies of records that are created on electronicmail and word processing systems and used solely to generate a recordkeeping copy of the records.	DESTROY/DELETE AFTER THE RECORDKEEPING COPY HAS BEEN PRODUCED. <DA: N1-255-00-3>
9910 See AFS 9800	26	SEMIANNUAL REPORT TO CONGRESS	
9910 See AFS 9800	27	INDEXES TO CASE FILES	
9920		Audit Standards	(see below)

9920	28	GAO AUDITS A. <u>NASA</u> Case files on GAO audits of NASA activities. Includes GAO audit reports, correspondence, certificates of clearance, notice of completion, and all related papers. Additional reference is found in NPR 1200.1, Management Control, Audit Liaison, and Audit Followup.	
		1. Headquarters liaison office for GAO audits.	RETIRE TO FRC 2 YEARS AFTER DATE OF AUDIT REPORT. DESTROY 8 YEARS AFTER SUBJECT DATE. <DA: N1-255-00-3> (N 6-1)
		2. Organization audited or organization controlling audited NASA Contracts. (Record cutoff date is date of audit report.)	KEEP FOR 3 YEARS. DESTROY AFTER 8 YEARS OR WHEN NO LONGER NEEDED. <DA: N1-255-00-3>
		3. Electronic copies of records that are created on electronic mail and word processing systems and used solely to generate a recordkeeping copy of the records.	DESTROY/DELETE AFTER THE RECORDKEEPING COPY HAS BEEN PRODUCED. <DA: N1-255-00-3>
	28	B. <u>CONTRACTORS</u> Case files on GAO audits of NASA contractors.	
		1. Cognizant procurement office.	DESTROY WITH RELATED CONTRACT FILE. <DA: N1-255-00-3> (N 6-3)
		2. All other offices/copies.	DESTROY 3 YEARS AFTER AUDIT. <DA: N1-255-00-3>

		3. Electronic copies of records that are created on electronic mail and word processing systems and used solely to generate a recordkeeping copy of the records.	DESTROY/DELETE AFTER THE RECORDKEEPING COPY HAS BEEN PRODUCED. <DA: N1-255-00-3>
9930		Audit Planning	Contact Center Records Mgr.
9940		Audit Performance (Conducting an Audit)	Contact Center Records Mgr.
9950		Audit Reporting	Contact Center Records Mgr.
9960		Audits of Contractors and Grantees	(see below)
9960	29	AUDITS OF CONTRACTORS A. <u>NASA</u> Case files on NASA audits of contractors, including papers related to NASA audits for other Government agencies, such as DoD. Additional reference is found in NPR 1200.1, Management Control, Audit Liaison, and Audit Followup.	
		1. Office performing the review. Recordkeeping Copy.	RETIRE TO FRC 2 YEARS AFTER DATE OF FINAL AUDIT REPORT. DESTROY 8 YEARS AFTER SUBJECT DATE. <DA: N1-255-00-3> (N 6-4)
		2. Cognizant procurement office.	DESTROY WITH RELATED CONTRACT FILE. <DA: N1-255-00-3>
		3. Other NASA Audit offices.	DESTROY 3 YEARS AFTER DATE OF FINAL AUDIT REPORT. <DA: N1-255-00-3>

		4. All other offices/copies.	DESTROY 1 YEAR AFTER DATE OF FINAL AUDIT REPORT. <DA: N1-255-00-3>
		5. Electronic copies of records that are created on electronicmail and word processing systems and used solely togenerate a recordkeeping copy of the records.	DESTROY/DELETE AFTER THE RECORDKEEPING COPY HAS BEEN PRODUCED. <DA: N1-255-00-3>
	29	<u>B. OTHER AUDITS OF NASA CONTRACTORS</u> Includes Defense Contract Audit Agency (DCAA) and HHS audit reports, correspondence, and all related papers.	
		1. Cognizant regional audit office. Recordkeeping Copy.	DESTROY 3 YEARS AFTER DATE OF AUDIT REPORT. <DA: N1-255-00-3> (N 6-5)
		2. Cognizant procurement office.	DESTROY WITH RELATED CONTRACT FILE. <DA: N1-255-94-2>
		3. All other offices/copies.	DESTROY 1 YEAR AFTER DATE OF AUDIT REPORT. <DA: N1-255-00-3>
		4. Electronic copies of records that are created on electronic mail and word processing systems and used solely to generate a recordkeeping copyof the records.	DESTROY/DELETE AFTER THE RECORDKEEPING COPY HAS BEEN PRODUCED. <DA: N1-255-00-3>
9980		Special Audit Programs	Contact Center Records Mgr.
9990		Miscellaneous Audit Topics	Contact Center Records Mgr.
		END OF SCHEDULE	

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