

OFFICE MANAGEMENT

MAINTENANCE AND DISPOSITION OF FINANCE
AND FISCAL FUNCTIONAL FILES

Effective 1 January 1970

This copy is a reprint which includes current pages from Changes 1 through 4.

AR 340-18-3
C 9

CR
7/2/76
B 7/4

CHANGE }
No. 9 }

HEADQUARTERS
DEPARTMENT OF THE ARMY
WASHINGTON, DC, 14 April 1976

**OFFICE MANAGEMENT
MAINTENANCE AND DISPOSITION OF FINANCE AND
FISCAL FUNCTIONAL FILES**

Effective 1 June 1976

This change establishes subfunctional category 320 for the Finance and Accounting Subsystem of Corps of Engineers Management Information System files (COEMIS, F&A); included are new file numbers 320-01 through 320-07.

AR 340-18-3, 14 August 1969, is changed as follows:

1. New or changed material is indicated by a star.
2. Remove old pages and insert new pages as indicated below:

<i>Remove pages</i>	<i>Insert pages</i>
1 and 2-----	1 and 2
None-----	47 through 50

3. File this change sheet in front of the publication for reference purposes.

The proponent agency of this regulation is The Adjutant General Center. Users are invited to send comments and suggested improvements on DA Form 2028 (Recommended Changes to Publications and Blank Forms) direct to HQDA (DAAG-AMR-P) WASH DC 20314.

By Order of the Secretary of the Army:

FRED C. WEYAND
*General, United States Army
Chief of Staff*

Official:
PAUL T. SMITH
*Major General, United States Army
The Adjutant General*

DISTRIBUTION:
Active Army, ARNG, USAR: To be distributed in accordance with DA Form 12-9A requirements for AR, Maintenance and Disposition of Finance and Fiscal Functional Files—C (Qty Rqr Block No. 238).

CHANGE }
No. 7 }

HEADQUARTERS
DEPARTMENT OF THE ARMY
WASHINGTON, DC, 12 September 1974

OFFICE MANAGEMENT

MAINTENANCE AND DISPOSITION OF FINANCE AND FISCAL
FUNCTIONAL FILES

Effective 1 January 1975

This change revises disposition instructions for file numbers 302-06, 303-01, 303-02, and 303-03; updates references to pertinent regulations in subfunctional category 305; revises description and disposition instructions for file numbers 306-13 and 316-14; corrects wording in disposition instructions for file number 306-19; and adds file number 306-24, Subsistence and quarters rate deviation files.

AR 340-18-3, 14 August 1969, is changed as follows:

1. New or changed material is indicated by a star.
2. Remove old pages and insert new pages as indicated below:

<i>Remove pages</i>	<i>Insert pages</i>
1 and 2.....	1 and 2
6.1 through 10.....	7 through 10
13 through 20.....	13 through 20
37 and 38.....	37 and 38
43 and 44.....	43 and 44
Authentication.....	Authentication

3. File this change sheet in front of the publication for reference purposes.

The proponent agency of this regulation is The Adjutant General Center. Users are invited to send comments and suggested improvements on DA Form 2028 (Recommended Changes to Publications and Blank Forms) direct to HQDA (DAAG-AMR-P) WASH, DC 20314.

By Order of the Secretary of the Army:

FRED C. WEYAND
General, United States Army
Vice Chief of Staff

Official:

VERNE L. BOWERS
Major General, United States Army
The Adjutant General

DISTRIBUTION:

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CHANGE }
No. 6 }

HEADQUARTERS
DEPARTMENT OF THE ARMY
WASHINGTON, DC, 31 July 1973

OFFICE MANAGEMENT

MAINTENANCE AND DISPOSITION OF FINANCE
AND FISCAL FUNCTIONAL FILES

Effective 1 January 1974

This change reflects increased retention periods for file numbers 306-11 and 315-25, and changes in addresses.

AR 340-18-3, 14 August 1969, is changed as follows:

1. New or changed material is indicated by a star.
2. Remove old pages and insert new pages as indicated below:

<i>Remove pages</i>	<i>Insert pages</i>
15 through 18.....	15 through 18
33 and 34.....	33 through 35
43 through 46.....	43 through 46
Authentication.....	Authentication

3. File this change sheet in front of the publication for reference purposes.

The proponent agency of this regulation is The Adjutant General Center. Users are invited to send comments and suggested improvements on DA Form 2028 (Recommended Changes to Publications) to HQDA (DAAG-ASR-P) WASH, DC 20314.

By Order of the Secretary of the Army:

CREIGHTON W. ABRAMS
General, United States Army
Chief of Staff

Official:
VERNE L. BOWERS
Major General, United States Army
The Adjutant General

DISTRIBUTION:

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CHANGE }
No. 5 }

HEADQUARTERS
DEPARTMENT OF THE ARMY
WASHINGTON, DC, 24 July 1972

OFFICE MANAGEMENT
MAINTENANCE AND DISPOSITION OF FINANCE AND
FISCAL FUNCTIONAL FILES

Effective 1 January 1973

This change provides complete revision of subfunctional files category 314, adds file numbers 304-20 and 305-10, and changes other files retention periods.

AR 340-18-3, 14 August 1969, is changed as follows:

1. Changed material is indicated by a star.
2. Remove old pages and insert new pages as indicated below:

<i>Remove pages</i>	<i>Insert pages</i>
5 through 6.1.....	5 through 6.1
11.....	11 and 12
13 through 18.....	13 through 18
25 and 26.....	25 and 26
31 through 34.....	31 through 34

3. File this change in front of the publication for reference purposes.

The proponent agency of this regulation is The Adjutant General's Office. Users are invited to send comments and suggested improvements on DA Form 2028 (Recommended Changes to Publications) direct to HQDA (DAAG-ASR-P) TAGO BLDG, FALLS CHURCH VA 22041

By Order of the Secretary of the Army:

BRUCE PALMER, Jr.
General, United States Army
Acting Chief of Staff

Official:
VERNE L. BOWERS
Major General, United States Army
The Adjutant General

Distribution:
Active Army, ARNG, USAR: To be distributed in accordance with DA Form 12-9 requirements for AR, Finance and Fiscal—C (qty rqr block No. 82).

CHANGE
No. 11

HEADQUARTERS
DEPARTMENT OF THE ARMY
WASHINGTON, DC, 10 October 1978

OFFICE MANAGEMENT
MAINTENANCE AND DISPOSITION OF FINANCE
AND FISCAL FUNCTIONAL FILES

Effective 1 January 1979

This change adds file number 304-21; revises description for file numbers 306-01, 306-02, 313-13 and 316-15 revises disposition instructions for file numbers 306-04, 314-01, 314-21, 314-22, 316-01, 318-07; rescinds file numbers 315-18 through 315-21; and provides for general updating.

AR 340-18-3, 14 August 1969 is changed as follows:

1. New or changed material is indicated by a star.
2. Remove old pages and insert new pages as indicated below:

<i>Remove pages</i>		<i>Insert pages</i>
1 and 2	-----	1 and 2
11	-----	11 and 12
15 and 16	-----	15 and 16
29 through 38	-----	29 through 38
41 and 42	-----	41 and 42

3. File this change in front of the publication for reference purposes.

The proponent agency of this regulation is The Adjutant General Center. Users are invited to send comments and suggested improvements on DA Form 2028 (Recommended Changes to Publications and Blank Forms) direct to HQDA (DAAG-AMR-P) WASH DC 20314.

By Order of the Secretary of the Army:

BERNARD W. ROGERS
General, United States Army
Chief of Staff

Official:
J. C. PENNINGTON
Brigadier General, United States Army
The Adjutant General

DISTRIBUTION:

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CHANGE }
No. 12 }

HEADQUARTERS
DEPARTMENT OF THE ARMY
WASHINGTON, DC, 15 August 1979

OFFICE MANAGEMENT
MAINTENANCE AND DISPOSITION OF FINANCE
AND FISCAL FUNCTIONAL FILES

Effective 15 September 1979

This change revises disposition instructions for file numbers 304-91, 305-95, 312-02, 312-03, 312-07, 313-13, 316-14, 318-01, 318-02, 318-04, 318-05, 318-19, 318-21, 318-22, 318-23, 320-05, and 320-07; adds file number 319-17; rescinds file numbers 305-91, 306-19, 306-21, and 306-24; and provides for general updating.

Interim changes to this regulation are not official unless they are authenticated by The Adjutant General. Users will destroy interim changes on their expiration date unless sooner superseded or rescinded.

AR 340-18-3, 14 August 1969 is changed as follows:

1. New or changed material is indicated by a star.
2. Remove old pages and insert new pages as indicated below:

<i>Remove pages</i>	<i>Insert pages</i>
9 and 10.....	9 and 10
13 and 14.....	13 and 14
17 through 20.....	17 through 19
25 and 26.....	25 and 26
29 through 32.....	29 through 32
37 and 38.....	37 and 38
41 through 50.....	41 through 50

3. File this change sheet in front of the publication for reference purposes.

The proponent agency of this regulation is the Adjutant General Center. Users are invited to send comments and suggested improvements on DA Form 2028 (Recommended Changes to Publications and Blank Forms) direct to HQDA(DAAG-AMR-P) WASH DC 20314.

By Order of the Secretary of the Army:

E. C. MEYER
General, United States Army
Chief of Staff

Official:
J. C. PENNINGTON
Major General, United States Army
The Adjutant General

DISTRIBUTION:

Active Army, ARNG, and USAR: To be distributed in accordance with DA Form 12-9A requirements for AR, Maintenance and Disposition of Finance and Fiscal Functional Files—C.

ARMY REGULATION

No. 340-18-3

HEADQUARTERS
DEPARTMENT OF THE ARMY
WASHINGTON, DC, 1 October 1978

OFFICE MANAGEMENT
MAINTENANCE AND DISPOSITION OF FINANCE
AND FISCAL FUNCTIONAL FILES

Effective 1 January 1979

Local supplementation of this regulation is prohibited except upon approval of The Adjutant General.

1. Applicability. *a.* This regulation is applicable to all Department of the Army elements except Active Army TOE units below division level, Army Reserve elements, ROTC elements, Army National Guard Units, and TDA units conducting basic combat training or advanced individual training.

b. Offices responsible for finance and fiscal functions will use this regulation to identify, maintain, and dispose of records documenting these functions. The identification, maintenance, and disposition of records of this nature maintained by other offices will be governed by AR 340-18-1 and/or the Army regulation in the 340-18 series pertaining to the function of that office.

2. Related regulations. AR 340-18-1 contains basic procedures to be used with the Army Functional Files System and the file numbers, descriptions, and retention periods for office housekeeping files. File numbers, descriptions, and retention periods for files relating to major categories of records documenting mission functions are contained in Army Regulations 340-18-2 through 340-18-15 which are distributed only to the organizations performing the functions concerned.

3. Scope. *a.* Under the Army Functional Files System, files relating to the major functional category of Finance and Fiscal have been assigned the basic file number 300. This regulation contains file numbers, descriptions, and retention periods for files relating to the disbursement, allocation, allotment, and accounting for appropriated and nonappropriated funds; the Army Command Management System; military and civilian pay administration; accounting for civil works funds; the financial management plan; cost accounting; and auditing.

b. Upon discontinuance of a finance and accounting organization, those records that cannot be destroyed or retired in accordance with current regulations will be transferred to the office assigned responsibility for continuing or liquidating the functions and responsibilities of the discontinued office.

*This regulation, together with AR 340-18-1, AR 340-18-2, AR 340-18-4, AR 340-18-5, AR 340-18-6, AR 340-18-7, AR 340-18-8, AR 340-18-9, AR 340-18-10, AR 340-18-11, AR 340-18-12, AR 340-18-13, AR 340-18-14, and AR 340-18-15, all dated 14 August 1969 supersedes AR 345-210, 31 October 1962, including all changes.

c. Common mission files are described in this regulation under file numbers 301-01 through 301-08. Other mission files are grouped into 19 subfunctional categories, as follows:

<i>Subfunctional category file No.</i>	<i>Subfunctional category file title</i>	<i>Page No.</i>
302	Integrated financed and accounting files.....	6
303	Nonintegrated finance and accounting files.....	8
304	Finance and accounting general operations files.....	10
305	Military pay files.....	13
306	Civilian personnel pay and accounting files.....	16
307	Army stock fund accounting files.....	20
308	Property and fund accounting and adjustment files.....	21
309	Cost accounting files.....	22
310	Banking facilities and currency conversion files.....	23
311	Guaranteed loan program files.....	25
312	OCE civil works finance and fiscal files.....	26
313	Field office civil works finance and fiscal files.....	27
314	Nonappropriated fund accounting files.....	31
★315	Army and Air Force motion picture service accounting files Rescinded	35
316	Auditing services files.....	37
317	Accounts office files.....	39
318	Consolidated financial files.....	41
319	US Army finance and accounting center operations files.....	44
320	Finance and accounting subsystem of Corps of Engineers Management Information System files (COEMIS, F&A).....	47

301 COMMON MISSION FILES

- 1. Common mission files may accumulate in any office to document performance of its assigned Finance and Fiscal activities. However, all the common mission files seldom will accumulate in a single office.
- 2. Abbreviated titles have been used to identify these common mission files. The abbreviated titles, alone, will not be used for labeling files. Abbreviated titles will be preceded by a title prefix that describes the records to be filed. For example, 301-01 Military Pay Instruction Files, 301-02 Cost Accounting Administrative Files, 301-07 Trial Balance Reference Paper Files.

File No.

Description

301-01

Instruction files. Documents related to preparing, coordinating, issuing, and interpreting directives, regulatory instructions, and comparable instructional material. These files accumulate in offices responsible for preparation and interpretation of instructions and include coordinating action, studies, interpretations, and published record copies of instructions, such as regulations, supplements, memorandums, circulars, pamphlets, and bulletins; SOP's or similar issuances; messages used for expeditious interim changes to instructions; technical newsletters or comparable media used to forward semi-official and authoritative instructions; and official training materials.

gm
REV NCI-AM-FL-77
1/12/83

offices of major sub commands
Disposition
A. Offices of HQ Department of the Army, offices of major and intermediate commands ~~headquarters~~, and elements in a combat zone or designated as a combat support element in a combat zone (as defined by AR 310-25): Permanent. Cut off annually or on supersession or obsolescence, as reference needs require.
B. Other offices: Destroy when superseded, obsolete, or no longer needed for reference, whichever is first.
offer in syr. blocks after 20-25 years

301-02

Administrative files. Documents relating to the overall or general routine administration of finance and fiscal activities, but exclusive of specific files described in this regulation. These files include, but are not limited to—

- a. Routine comments on regulations, directives, or other publications prepared by another office with primary responsibility. If comments result in additional action affecting the mission or function of the office, documents should be filed with the appropriate mission functional files.
- b. Evaluations of suggestions that do not result in issuing an instruction or establishing a project.
- c. Program and budget documents, management improvement reports, cost reduction reports, and comparable management reports prepared to submit data to offices responsible for these management functions.
- d. Extracts of IG, GAO, AAA, or comparable reports of inspections, surveys, or audits that pertain to the operation of the mission or function.
- e. Documents relating generally to the application of ADPS and PCM operations within the functional area relating to finance and fiscal activities.
- f. Comments on or contributions to news releases or other media furnished to information officers to publicize and promote the mission or functions.

Destroy after 2 years or on discontinuance, whichever is first. However, documents in the cutoff file that require additional action or relate to reopened cases should be brought forward for filing in the current file.

301-03

Agreement files. Documents relating to agreements between elements of the Army, between the Army and other military elements or Federal agencies, or between the Army and other non-Federal organizations or agencies; but not with foreign countries. These agreements are negotiated to provide for continued understanding between recognized organizations and the Army for the purpose of providing or obtaining various types of support services. The services include logistic, medical, administrative, fire protection, facilities, payroll, and similar support on a one-time or continuing ba-

Office requesting support and office providing support: Agreements involving transfer of personnel spaces and materiel will be destroyed 6 years after supersession, cancellation, or termination of the agreement. Agreements not involved in transfer of personnel spaces and materiel will be destroyed 3 years after supersession,

14 August 196

File No.	Description	Disposition
	sis; and on a reimbursable or nonreimbursable basis. Included are agreements, agreement checklists, amendments, review comments, related correspondence, and similar documents.	cancellation, or termination of the agreement. Reviewing offices: Destroy 1 year after supersession, cancellation, or termination of the agreement. Earlier destruction is authorized.
301-04	Orientation and briefing files. Documents used in orientations and briefings given to visitors and newly assigned individuals about the mission, functions, and physical layout of an office. Included are photographs, transparencies or vignettes, copies of specifically prepared handouts, and related or similar documents.	Destroy on supersession or obsolescence. <i>A(1) Elements of HQDA, major commands, and major subordinate commands: Permanent.</i>
301-05	Committee files. Documents relating to establishing, operating, and dissolving committees which consider, advise, take action, and report on specifically assigned functions. They include joint, interdepartmental, and international committees in which the Department of the Army participates; as well as committees within all echelons and elements of the Army. Included are proposals, approvals, and disapprovals to establish the committee; charters, terms of reference, and comments on them; directives establishing, changing, continuing, or dissolving the committee; documents nominating, approving appointing, and relieving committee members; notices, agenda, minutes, and reports of committee meetings; and related documents.	A Office of committee chairman or secretariat, whichever is designated office of record, and offices of members of international committees in which a foreign government is office of record: Permanent Cut off when no longer needed for current operations. <i>Over 20 years after cutoff.</i> B Offices of other committee members: Destroy when no longer needed for current operations. <i>A(2) Elements at other command levels: Destroy 10 years after committee is dissolved.</i>
06	Staff visit files. Documents relating to schedule or special visits (but not inspections, surveys, or audits) for the purpose of performing staff or technical supervision or for conducting studies. This definition is not applicable to visits made in connection with a specific process or case which should be filed with documentation of the case or process. Included are requests for permission to visit, reports of visits, recommendations, and other directly related documents.	Office performing visit: Destroy 1 year after completion of next comparable visit or on completion of related study. Office visited: Destroy after 2 years, except recurring staff visits will be destroyed on completion of the next visit.
301-07	Reference paper files. Documents used to facilitate, control, or supervise the performance of a specific function, process, or action—as distinguished from those official records necessary for documenting performance of a function, process, or action. Although accumulated reference papers may relate to varied subjects and functions, they should bear a title relating them to the function, subfunction, process, or action they are used with. Reference paper files consist of the following types of documents: <ul style="list-style-type: none"> a. Notes, drafts, feeder reports, news clippings, similar working papers, and other materials accumulated for preparation of a communication, a study, an investigation, a survey, an inspection, or other action. This definition does not include official and quasi-official recommendations, coordinating actions, and other documents which contribute to or result from preparation of the communication or other record. b. Cards, listings, indexes, and similar documents used for facilitating and controlling work. c. Copies of technical documents, intelligence documents, emergency plans, mobilization plans, and similar reproduced materials that do not fall within the description for reference publication files. d. Documents received for general information purposes that require no action and are not required for documentation of specific functions. 	Cut off on completion of the communication, study, survey report, or other action. Destroy in blocks after an additional 3 months, 6 months, or 1 year. Earlier destruction is authorized. Destroy when no longer needed to facilitate or control work. Destroy when superseded, obsolete, or no longer needed for reference. Destroy after 1 year, however earlier destruction is authorized.

NCI-AV-81-5, item 1 & NCI-AV-78-64, item 1; posted by BAW, 4/25/81

24 July 1972

C 5, AR 340-18-3

<i>File No.</i>	<i>Description</i>	<i>Disposition</i>
	<p>e. Extra copies of documents maintained by action officers which reflect actions taken by the action officer. Such files should not be established unless absolutely necessary.</p> <p>f. Copies of documents accumulated by supervisory offices, such as chiefs of directorates, divisions, branches, or separate offices. These documents duplicate the record copy filed elsewhere in lower echelon offices of the same organizational element which is responsible for performing the action, process, or function. Such files should be established only when necessary, not in each office of the same organizational element.</p>	<p>Destroy after 1 year. However, earlier destruction is authorized.</p>
301-08	Unidentified files. Records relating to the performance of finance and fiscal activities that are not described in this regulation.	<p>Destroy after 1 year. However, documents in the inactive file that require additional action or relate to reopened cases should be brought forward for filing in the current file. Earlier destruction is also authorized.</p> <p>Permanent. Cutoff annually, or on completion of the project, event, or other applicable action.</p>

302 INTEGRATED FINANCE AND ACCOUNTING FILES

These files relate to operations of finance and accounting offices operating under the integrated accounting system. Integrated accounting is used by installations and activities of sufficient size and operational scope to warrant establishment of a finance and accounting office pursuant to AR 37-101.

<i>File No.</i>	<i>Description</i>	<i>Disposition</i>
302-01	Journal files. Documents relating to books of original entry maintained to record all financial transactions and to summarize accounting for monthly postings to the general ledger. Included are the general journal; special journals, such as fund receipt, fund disbursement, and obligations journals; and related or similar documents.	Destroy 2 years after posting journal data to the general ledger.
302-02	General ledger files. Documents relating to general ledgers which contain the accounts necessary to reflect financial operations, such as asset accounts, operating accounts, liability accounts, budgetary accounts, and statistical accounts. These accounts are maintained for the purpose of establishing in summary form the status of the accounts, operations for the month, and to provide a medium for verifying the accuracy of reports and subsidiary ledgers. Cut off ledger sheets that are filled or closed at end of fiscal year.	Destroy after 10 years.
302-03	Subsidiary ledger files. Documents relating to subsidiary ledgers maintained as a source for ascertaining the composition of general ledger accounts, to accumulate detail for analysis and reporting purposes, and verification of accuracy of general ledger accounts. They consist of allotment ledgers, open allotment ledgers, appropriation revenue ledgers, transactions for others ledgers, and unapplied DO deposit funds ledgers.	Destroy 3 years after closing ledger accounts.
302-04	Trial balance files. Documents relating to trial balances prepared from general ledger accounts. Included are trial balance sheets and related papers.	Destroy after 1 year or on discontinuance whichever is first.
302-05	Subsidiary files. DO cash accounts subsidiaries; advances to employees, progress payments to contractors, and advances to contractors subsidiary records; and cash blotters and check ledgers.	Destroy after 3 years.

NCI-AU-77-140

12 September 1974

C 7, AR 340-18-3

File No.	Description	Disposition
★ 302-06	Accounting documents files. Documents posted to books of original entry. They include allotment documents; obligation documents, duplicate copies of disbursement vouchers, collection documents (including cash collections), adjustment documents (including adjustments relating to deficiencies and irregularities), and related blocking tickets; checklistings for card checks; check reconciliation statements; check copies; copies of outstanding depository checks; notices of exception and certificates of deposit; and comparable documents.	<p>A Checklistings for card checks: Destroy after 1 year or on discontinuance, whichever is first.</p> <p>B Check reconciliation statements: Destroy on receipt of current list of outstanding checks.</p> <p>C Allotment documents: Destroy after 3 years.</p> <p>D Copies of individual military pay vouchers for active Army personnel: Destroy after 6 months, provided acknowledgment of receipt of original summary and certification sheets has been received from the US Army Finance and Accounting Center.</p> <p>E Copies of outstanding depository checks: Destroy when the checks have been paid or the proceeds thereof have been transferred to account 20 X 6045.</p> <p>F Other documents: Destroy after 3 years except that documents relating to exceptions taken by GAO will be retained until cleared by a satisfactory reply to the notice of exception and then destroyed.</p>

AR 340-18-3
Done [unclear]

302-07 Reporting files. Copies of reports forwarded to higher echelon, such as Headquarters, Department of the Army; general operating agencies; and accounts offices. Included are the following reports with related documents: status of allotments and suballotments; schedule of obligations by activity accounts; status of reimbursements; miscellaneous net disbursements and net collections; transactions for others; transactions for decentralized accounting offices; airmen's deposits and repayments; special open allotments; statement of accountability; summary schedule of transactions—Air Force allotments; schedule of transactions for others; net expenditures, reimbursements, and related cash transactions; status of advance payments for contracts; status of progress payments for contracts; obligations by object class; report of appropriation reimbursements; family housing operation and maintenance costs; and similar or comparable reports.

Status of allotment reports and family housing operation and maintenance cost reports: Destroy 1 year after all transactions relating to the allotment account have been closed.
 Other report files: Destroy after 1 year or on discontinuance, whichever is first.

302-08 Working capital fund charter files. Documents which authorize the use of working capital funds. Included are copies of charters with directly related papers.

Office of the Comptroller of the Army: Permanent. Cut off on revocation or supersession of charter.
 Other offices: Destroy 1 year after revocation or supersession of charter.

NCI-A4-78-67

Jm 5/7/80

order NARS in 10 year blocks ~~20-30~~ 20-30 years after revocation or supersession

303 NONINTEGRATED DISBURSING FILES

These files relate to the nonintegrated disbursing, collection, and accounting functions performed by tactical units, mobile units, and certain small activities not authorized to use the integrated accounting system. Files for which disposition instructions are not specifically contained in this category may be disposed of in accordance with instructions in this regulation covering similar integrated finance and accounting files.

File No.	Description	Disposition
303-01	<p>Activity nonintegrated disbursing files. Documents maintained by activities (other than tactical organizations and mobile units) under the nonintegrated disbursing system. These documents account for the receipt and disbursement of funds specifically identified as retained money account files. Included are savings bond records; uncleared notices of exceptions, and correspondence pertaining thereto; retained copies of payment and collection vouchers; schedules and voucher registers; bills register; cash book; cash blotter and subsidiary ledgers (civilian pay ledgers, agent's accountability ledgers, and detailed deposit fund ledgers), check registers, and check copies; treasury statements and reconciliations; deposit certificates; correspondence specifically relating to the account (any record subsidiary to an official transaction in the disbursing account being shipped should be attached to the money account records to which it pertains); and all other capital papers.</p>	<p>★ Destroy after 5 years except that documents relating to exceptions taken by GAO will be retained until cleared by a satisfactory reply to the notice of exception and then destroyed.</p>
1-32	<p>Mobile and tactical unit disbursing files. Documents maintained by tactical units and mobile units under the nonintegrated disbursing system. These documents account for the receipt and disbursement of funds specifically identified as retained money account files. Included are savings bond records; uncleared notices of exceptions and correspondence pertaining thereto; retained copies of payment and collection vouchers; schedules and voucher registers; bills register; cash book; cash blotter and subsidiary ledger (civilian pay ledgers, agent's accountability ledgers, and detailed deposit fund ledgers), check registers, and check copies; treasury statements and reconciliations; deposit certificates; correspondence specifically relating to the account (any record subsidiary to an official transaction in the disbursing account being shipped should be attached to the money account records to which it pertains); and all other capital papers.</p> <p><i>Note.</i> Commanders of major commands and major Army subcommands may authorize disbursing officers to keep copies of vouchers and "other records" for a period not to exceed 6 months longer than the retention period and/or shipment period provided herein.</p>	<p>Copies of vouchers and schedules: Destroy on notification from the appropriate finance office that the originals have been received by the US Army Finance and Accounting Center (USAFAC). Cash books, cash blotters and subsidiary ledgers: Units: Cut off at end of fiscal year and transfer to the US Army Finance and Accounting Center (USAFAC), Financial Histories Operations, Records Division, Mail and Service Branch (Dept 60), Fort Benjamin Harrison, Indianapolis, IN 46249. USAFAC: Destroy after 5 years or when account is cleared, whichever is first.</p> <p>Other records: Cut off at end of accounting period, hold 1 month, and forward to the US Army Finance and Accounting Center (USAFAC), Financial Histories Operation, Records Division, Mail and Service Branch (Dept 60), Fort Benjamin Harrison, Indianapolis, IN 46249.</p>

1 August 1979

C 12, AR 310-18-3

<i>File No.</i>	<i>Description</i>	<i>Disposition</i>
303-03	Outstanding check depository files. Copies of outstanding checks and related papers maintained by mobile and tactical unit disbursing officers. These files will be retained in the possession of disbursing officers until transferred to account 20 x 6045.	Forward to the US Army Finance and Accounting Center (USAFACS), Financial Histories Operations, Records Division, Mail and Service Branch (Dept 69), Fort Benjamin Harrison, IN 46249 on payment or on transfer to account 20 x 6045.
303-04	Transmittal letter files. Documents used as control instruments in the transmission of allotment forms and the transmission of original vouchers and schedules to the US Army Finance and Accounting Center (including acknowledgement of receipt by the US Army Finance and Accounting Center).	Destroy after 6 months or on discontinuance, whichever is first.
303-05	Check issue card files. Cards and related documents used to prepare required detailed checks issue lists.	Destroy at close of the accounting cycle subsequent to that in which prepared or on discontinuance, whichever is first.

1 August 1979

304 FINANCE AND ACCOUNTING GENERAL OPERATIONS FILES

These files relate to general or miscellaneous finance and accounting functions including allocation, allotment, collection, and the management of miscellaneous funds.

File No.	Description	Disposition
304-01	Allocation files. Documents relating to transactions involving authorizations received from the Comptroller of the Army making specific funds available to a fiscal operating agency for the purpose of issuing allotments. They are accumulated by fiscal administrative elements in the Department of the Army.	★OCA: Destroy after 10 years. Cut off at end of FY for which funds are available for obligation. General or special operating agencies: Destroy 4 years after the FY for which the funds are available for obligation.
304-02	Allotment files. Documents relating to transactions making specific funds allocated to a fiscal operating agency available for obligation to field installation, either through allotment or suballotment, and accumulated by fiscal administrative elements in the Department of the Army.	General or special operating agencies: Destroy after 4 years. 10 YRS
304-03	Level of cash balance review files. Documents covering the periodic reviews of cash funds authorized for maintenance by finance and accounting officers and their agents. These documents serve as a basis for reducing or expanding the amount of cash funds held at personal risk and for discontinuing such funds when demonstrated need no longer exists.	Destroy after 1 year or on discontinuance, whichever is first. <i>NCI-448124</i> Destroy after 2 years or when a new authority to hold cash at personal risk is issued, whichever is later. <i>Qu 5/28/81</i>
304-04	Signature card files. Documents used in identifying signatures of individuals designated as certifying officers for the purpose of certifying vouchers. Included are signature cards and directly related papers.	Destroy 3 years after revocation of the designation for any reason.
304-05	Collection voucher files. Copies of documents that have been transmitted to disbursing officers which are accumulated by sales officers and other officials authorized to accept amounts due the United States from individuals, organizations, or governmental agencies, other than files accumulated by fiscal officers. Such files include report of deposits, soldier's deposit collection voucher, report of collection for authorized sales of services and supplies (other than subsistence), account of sales of public property at public auction or on sealed proposals, schedule of collections, and comparable documents. <i>Note.</i> When these documents form an integral part of the accounts of files described elsewhere in this regulation, they will have the same disposition as that file.	Destroy after 3 years.
304-06	Operation reporting files. Unit or disbursing officers' retained copies of monthly report of operations, report of discounts on contracts and purchase orders, and comparable documents.	Destroy after 1 year, or on discontinuance, whichever is first.
304-07	Contract progress payment reporting files. Reports submitted by contracting officer to Headquarters, Department of the Army, indicating progress payments of contract; recapitulation reports prepared therefrom; and related correspondence.	Offices of the Army staff: Destroy after 2 years, except recapitulation reports retained by the Office of Comptroller of the Army are permanent. Other offices: Destroy after 1 year or on discontinuance, whichever is first.

See NCI-44-78-68

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<i>File No.</i>	<i>Description</i>	<i>Disposition</i>
303-03	Outstanding check depository files. Copies of outstanding checks and related papers maintained by mobile and tactical unit disbursing officers. These files will be retained in the possession of disbursing officers until transferred to account 20 x 6045.	Forward to the US Army Finance and Accounting Center (USAFACS), Financial Histories Operations, Records Division, Mail and Service Branch (Dept 60), Fort Benjamin Harrison, IN 46249 on payment or on transfer to account 20 x 6045.
303-04	Transmittal letter files. Documents used as control instruments in the transmission of allotment forms and the transmission of original vouchers and schedules to the US Army Finance and Accounting Center (including acknowledgement of receipt by the US Army Finance and Accounting Center).	Destroy after 6 months or on discontinuance, whichever is first.
303-05	Check issue card files. Cards and related documents used to prepare required detailed checks issue lists.	Destroy at close of the accounting cycle subsequent to that in which prepared or on discontinuance, whichever is first.

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304 FINANCE AND ACCOUNTING GENERAL OPERATIONS FILES

These files relate to general or miscellaneous finance and accounting functions including allocation, allotment, collection, and the management of miscellaneous funds.

File No.	Description	Disposition
304-01	Allocation files. Documents relating to transactions involving authorizations received from the Comptroller of the Army making specific funds available to a fiscal operating agency for the purpose of issuing allotments. They are accumulated by fiscal administrative elements in the Department of the Army.	★OCA: Destroy after 10 years. Cut off at end of FY for which funds are available for obligation. General or special operating agencies: Destroy 4 years after the FY for which the funds are available for obligation.
304-02	Allotment files. Documents relating to transactions making specific funds allocated to a fiscal operating agency available for obligation to field installation, either through allotment or suballotment, and accumulated by fiscal administrative elements in the Department of the Army.	General or special operating agencies: Destroy after X years. 10 — See BRANSHER
304-03	Level of cash balance review files. Documents covering the periodic reviews of cash funds authorized for maintenance by finance and accounting officers and their agents. These documents serve as a basis for reducing or expanding the amount of cash funds held at personal risk and for discontinuing such funds when demonstrated need no longer exists.	Destroy after 2 years or on discontinuance, whichever is first when a new authority to hold cash at personal risk is issued, whichever is later. [NCI-AU-81-24; RG-17A81]
304-04	Signature card files. Documents used in identifying signatures of individuals designated as certifying officers for the purpose of certifying vouchers. Included are signature cards and directly related papers.	Destroy 3 years after revocation of the designation for any reason.
304-05	Collection voucher files. Copies of documents that have been transmitted to disbursing officers which are accumulated by sales officers and other officials authorized to accept amounts due the United States from individuals, organizations, or governmental agencies, other than files accumulated by fiscal officers. Such files include report of deposits, soldier's deposit collection voucher, report of collection for authorized sales of services and supplies (other than subsistence), account of sales of public property at public auction or on sealed proposals, schedule of collections, and comparable documents. <i>Note.</i> When these documents form an integral part of the accounts of files described elsewhere in this regulation, they will have the same disposition as that file.	Destroy after 3 years.
304-06	Operation reporting files. Unit or disbursing officers' retained copies of monthly report of operations, report of discounts on contracts and purchase orders, and comparable documents.	Destroy after 1 year, or on discontinuance, whichever is first.
304-07	Contract progress payment reporting files. Reports submitted by contracting officer to Headquarters, Department of the Army, indicating progress payments of contract; recapitulation reports prepared therefrom; and related correspondence.	Offices of the Army staff: Destroy after 2 years, except recapitulation reports retained by the Office of Comptroller of the Army are permanent. Other offices: Destroy after 1 year or on discontinuance, whichever is first.

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<i>File No.</i>	<i>Description</i>	<i>Disposition</i>
304-08	Contract advance payment progress reporting files. Reports submitted by installations and operating agencies administering contracts on which advance payments have been made, indicating status of advance payments, consolidated reports prepared therefrom, and related correspondence.	OCA: Destroy after 10 years. Other offices of the Army staff and field offices: Destroy 2 years after completion of contract, or on discontinuance, whichever is first.
304-09	Rescinded. See File No. 910-05, AR 340-18-9.	
304-10	Rescinded. See File No. 910-06, AR 340-18-9.	
304-11	Imprest fund account files. Documents accumulated by imprest fund cashiers which reflect the receipt and accounting for imprest funds. Included are copies of reimbursement vouchers and receipts for funds entrusted to agent officer which also reflect acknowledgment of return of funds and statement of balance.	Destroy after 2 years.
304-12	Imprest fund shortage files. Documents accumulated by finance and accounting officers which reflect imprest fund shortages, such as reports with supporting and related documents.	Destroy 2 years after case is closed.
304-13	Miscellaneous expense contingency fund files. Documents supporting categories A and B miscellaneous expense contingency funds. Included are requests for approval, justifications for expenditures, estimated cost of projects, approvals, itemized lists of expenses, guest lists, and similar or related documents.	OCA: Destroy after 8 years. Custodians of categories A and B funds: Destroy 1 year after inspection by a representative of the Comptroller of the Army.
304-14	Certificate of settlement files. Certificates of settlement, statements of differences, and related or comparable documents accumulated by accountable officers. <i>Note.</i> Retain in current files area.	Destroy certificates covering periodic settlements when subsequent certificate of settlement is received. Destroy certificates covering closed account settlements, supplemental settlements, and final balance settlements 2 years after date of settlement and clearance. Retain in CFA.
304-15	Agent finance officer account files. Documents accumulated in organizations to which agent finance officers are assigned and which reflect the receipt and accounting for funds entrusted to agent officers.	Destroy on reconciliation with the accounts of the parent disbursing officer as evidenced by receipt of signed copy of a document acknowledging return of funds and indicating balance.
304-16	Accounts payable files card. Cards and similar documents indicating the amounts disbursed to payees.	Destroy 3 years after last entry on card or similar document.
304-17	Savings program award files. Documents relating to awards presented to units and organizations in recognition of achievement in the overall Army savings program which includes applications for awards, statistical data, approvals and presentation letters, and similar documents.	Destroy after 2 years, or on discontinuance, whichever is first.
304-18	Savings program reporting files. Documents relating to reports made in connection with the Army savings program, including soldiers' deposits and savings bonds. Included are reports, statistical data, and related documents.	Destroy after 2 years, or on discontinuance, except that summary reports maintained by the US Army Finance and Accounting Center will be destroyed after 10 years.
304-19	Record of travel payments (civilian) files. Documents used to reflect travel allowance payments made to individual civilian employees. Included are DD Forms 1588, comparable forms, and related documents.	Destroy 1 year after transfer or termination of employee or on discontinuance, whichever is first.

305 MILITARY PAY FILES

These documents relate to the various military pay systems in use throughout the Army. They accumulate in finance and accounting offices and other offices when they are responsible for administration and/or operation of the military pay function.

<i>File No.</i>	<i>Description</i>	<i>Disposition</i>
305-01	★ Individual military pay record files. Rescinded. Use File No. 305-10	
305-02	Casual payment receipt files. Documents used in paying transient or casual military personnel who are not in possession of their pay records.	Dispose of in accordance with instructions in AR 37-104-3.
305-03	Substantiating document files. Retained copies of military pay orders; certificates for deductions, payments, and allowances; and other substantiating documents that support entries on military pay records. A substantiating document is any document which is used to effect a credit or debit entry on military pay records.	Destroy 1 year after close of pay record period to which they pertain.
305-04	Temporary pay record certificate files. Copies of certificates which indicate the pay status of individuals for whom a temporary pay record has been opened.	Destroy 1 year after transfer of related pay record, or on discontinuance, whichever is first.
305-05	Record of travel payments. Documents used to provide information concerning payment to individuals for official travel, such as DD Form 1588.	★ Destroy after 3 years.
305-06	Transmittal letter files. Documents used in transmitting allotment forms, authorization forms, and other papers that support, substantiate, or otherwise affect an individual's pay.	Destroy after 6 months or on discontinuance, whichever is first.
305-07	Pay record index card files. Cards prepared for each individual on whom a military pay record or financial data record folder is received or initially opened. These cards are used for locator purposes and as receipts for military pay records placed in custody of the individual to whom they pertain.	Destroy 1 year after individual is transferred from the paying jurisdiction.
305-08	Financial data record folder files. Individual folders containing documents that affect the pay of military personnel. These folders contain pay vouchers, leave record, allotment authorizations and discontinuances, statement of service, tax withholding record, debt liquidation schedule, request for pay action, personnel clothing request, application for basic allowance for member with dependents, pay adjustment authorization, statement of charges, casual payment receipt, emergency payment authorizations, travel vouchers, employee's withholding tax exemption certificate, notice of levy, promotion orders, notices of exception, and other documents that affect an individual's pay. To protect certain information and to prevent the folder from becoming too bulky, disposition of certain documents in the folder differs from the disposition of the entire folder, as follows:	Transfer folder, or portions thereof, as required by AR 37-104-3, AR 635-10, and AR 640-10. Destroy the financial data records folder and all documents contained therein when the individual is separated or released from active duty and the final military pay voucher has been paid, except as follows: a. Continue the folder in use when the individual is separated for the purpose of continuing on active duty in the same or another status. b. Forward the folder as required by AR 37-104-3 when the final military pay voucher cannot be paid.
	Copy No. 5 of the military pay voucher.	Withdraw and destroy when copy No. 5 for the next pay period is placed in the folder.
	Copies of travel vouchers.	Withdraw and destroy 2 years after close of the FY to which the vouchers pertain.

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<i>File No.</i>	<i>Description</i>	<i>Disposition</i>
305-10	<p>Personal financial record files. A personal financial record will be maintained for each military member on active duty, except for personnel serving in a status of 6 months or less active duty for training. For personnel in the latter category, a Financial Data Record Folder will be maintained as prescribed by AR 37-104-3. Filing instructions for documents constituting the Personal Financial Records are prescribed by AR 37-104-3, and include: leave record election of pay option, authorization to start and stop basic allowance for quarters, application for basic allowance for quarters for member with dependents, allotment change/correction, allotment authorization, commercial insurance solicitation record, withholding exemption certificate and forms, determination of withholding allowance for itemized deductions, military pay voucher, Internal Revenue notice of exception, pay adjustment authorization, casual payment receipt, cash collection voucher, statement to substantiate payment of family separation allowance, request and authority for leave, allotment documents, allotment discontinuance notice, statement of service, report of pay change, local payment receipt, pay and allowance inquiries, notice of indebtedness letter, leave and earnings statement, memorandum data affecting member's pay, such as promotion orders, reduction orders, court-martial and Article 15 orders, and incentive pay and proficiency pay orders.</p>	<p>Destroy on separation or retirement of individual after final payment is made. Disposition of individual documents and complete Personal Financial Records under other circumstances will be in accordance with provisions of AR 37-104-3.</p>

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File No.	Description	Disposition
306-05	Leave record files. Subsidiary records to the official leave record card. Included are time and attendance reports and/or job cards on which leave data were maintained, applications for leave, and similar data. <i>Note.</i> Prior to disposal, all documents which are pertinent to an outstanding GAO exception will be withdrawn and retained until clearance of the exception.	Destroy after 3 years. <i>See NCI-AU 78-68</i>
306-06	Authorized timekeeper list files. Documents indicating individuals responsible for timekeeping. Included are lists, memorandums, and communications.	Destroy when superseded or when obsolete for any reason.
* 306-07	Payroll control files. Documents maintained for payroll control purposes, including payroll summary control and certification control documents which include all source documents used to authorize or change payments to employees. Also included are payroll vouchers, bond issuance schedules, payroll control registers, payroll change slips, refund vouchers, and adjustment schedules which relate to these payments, except as otherwise provided in this section. <i>Note.</i> Documents which involve or relate to a GAO exception will be removed and retained in current files area until clearance of the exception.	Destroy after 3 years. <i>See NCI-AU 78-68</i>
306-08	Payroll work files. Correspondence and work papers relating to payroll matters. Included are payroll discrepancies, report of balances, recapitulation of payroll data, work or proof sheets, pay or leave information requests, and similar documents.	Destroy after 3 years.
* 306-09	Individual withholding and deduction authorization files. Documents required as official authorization for continuing withholding or deducting amounts from an individual's wages for such purposes as purchase of savings bonds and health insurance and payment of union dues and allotments. Included are application, change, and cancellation forms and notices completed by individual employees with directly related papers.	On transfer of employee: Transfer to gaining payroll office when required by AR's in the 37 series. On separation of employee (when not transferred) or on cancellation of authorization: Destroy after 3 years.
* 306-10	Withholding tax exemption certificate files. Copies of Treasury Department (TD W-4) forms executed by civilian employees of the Department of the Army.	Destroy 4 years after form is superseded or obsolete.
306-11	Withholding tax files. Documents reflecting wages withheld. Included are reports to employees of total earnings and taxes withheld and to the Internal Revenue Service of the total income tax deductions withheld, tax reconciliations, receipts, and related documents.	Destroy after 4 years.
306-12	Individual pay record transmittal letter files. Copies of letters transmitting the individual pay records to the National Personnel Records Center, GSA, 111 Winnebago St., St. Louis, MO 63118, and related documents.	Destroy after 3 years.
* 306-13	Subsistence and quarters authorization files. Documents relating to authorizations for payment of subsistence and quarters to employees. Included are requests for authorization, discontinuance of authorizations, and related documents.	Destroy after 3 years.

See
*AR 340-18-3 *Interim Change* NO. IO.1 Expires 5. Nov. 1980

File No.	Description	Disposition
306-05	<p>Leave record files. Subsidiary records to the official leave record card. Included are time and attendance reports and/or job cards on which leave data were maintained, applications for leave, and similar data.</p> <p>Note. Prior to disposal, all documents which are pertinent to an outstanding GAO exception will be withdrawn and retained until clearance of the exception.</p>	<p>Destroy after 3 years.</p> <p><i>UCL-AU-81-10 Jmr 10/14/81</i></p>
306-06	<p>Authorized timekeeper list files. Documents indicating individuals responsible for timekeeping. Included are lists, memorandums, and communications.</p>	<p>Destroy when superseded or when obsolete for any reason.</p>
306-07	<p>Payroll control files. Documents maintained for payroll control purposes, including payroll summary control and certification control documents which include all source documents used to authorize or change payments to employees. Also included are payroll vouchers, food issuance schedules, payroll control registers, payroll change slips, refund vouchers, and adjustment schedules which relate to those payments, except as otherwise provided in this section.</p> <p>Note. Documents which involve or relate to a GAO exception will be removed and retained in current files area until clearance of the exception.</p>	<p>Destroy after 3 years.</p> <p><i>Rescinded. Use FN 306-25</i></p>
306-08	<p>Payroll work files. Correspondence and work papers relating to payroll matters. Included are payroll discrepancies, report of balances, recapitulation of payroll data, work or proof sheets, pay or leave information requests, and similar documents.</p>	<p>Destroy after 3 years.</p>
306-09	<p>Individual withholding and deduction authorization files. Documents required as official authorization for continuing withholding or deducting amounts from an individual's wages for such purposes as purchase of savings bonds and health insurance and payment of union dues and allotments. Included are application, change, and cancellation forms and notices completed by individual employees with directly related papers.</p>	<p>On transfer of employee: Transfer to gaining payroll office when required by AR's in the 37 series.</p> <p>On separation of employee (when not transferred) or on cancellation of authorization: Destroy after 3 years.</p> <p><i>Rescinded. Use FN 306-26</i></p>
306-10	<p>Withholding tax exemption certificate files. Copies of Treasury Department (TD W-4) forms executed by civilian employees of the Department of the Army.</p>	<p>Destroy 4 years after form is superseded or obsolete.</p>
306-11	<p>Withholding tax files. Documents reflecting wages withheld. Included are reports to employees of total earnings and taxes withheld and to the Internal Revenue Service of the total income tax deductions withheld, tax reconciliations, receipts, and related documents.</p>	<p>Destroy after 4 years.</p>
306-12	<p>Individual pay record transmittal letter files. Copies of letters transmitting the individual pay records to the National Personnel Records Center, GSA, 111 Wimebago St., St. Louis, MO 63118, and related documents.</p>	<p>Destroy after 3 years.</p>
306-13	<p>Subsistence and quarters authorization files. Documents relating to authorizations for payment of subsistence and quarters to employees. Included are requests for authorization, discontinuance of authorizations, and related documents.</p>	<p>Destroy after 3 years.</p> <p><i>Rescinded. Use FN 306-26</i></p>

Mass Data Change Sheet attached. See Interim Change IOI for FNS 306-25 & 26.

HEADQUARTERS
DEPARTMENT OF THE ARMY
WASHINGTON, DC, 5 November 1979

Immediate Action INTERIM CHANGE

AR 340-18-3
INTERIM CHANGE
NO. 101
EXPIRES 5 November 1980

OFFICE MANAGEMENT

MAINTENANCE AND DISPOSITION OF FINANCE AND FISCAL ACCOUNTING FILES

This interim change rescinds file numbers 306-07, 306-09, 306-10, and 306-13, and adds new file numbers 306-25 and 306-26. These changes will bring the AR into agreement with the GAO approved Standard Army Civilian Payroll System (STARCIIPS) and MODEL SOPs for civilian payroll offices. It expires 1 year from date of publication and will be destroyed at that time unless sooner superseded by a formal printed change; is being distributed by 1st class mail through the publications pinpoint distribution system to all holders of AR 340-18-3; is, as an interim measure, issued in other than page for page format, and will be included in Change 13, AR 340-18-3.

Page 17, file numbers listed below are superseded as follows:

306-07	Payroll control files	Rescinded. Use file number 306-25
306-09	Individual withholding and deduction authorization files	Rescinded. Use file number 306-26 ^a
306-10	Withholding tax exemption certificate files	Rescinded. Use file number 306-26 ^b
306-13	Subsistence and quarters authorization files	Rescinded. Use file number 306-26 ^a

Page 18, new file numbers are added as follows:

306-25	Control Document Files - Documents maintained for payroll control and audit purposes, including payroll listings, payroll summary control and certification, payroll vouchers, bond issuance schedules, payroll control registers, leave control registers, other related subsidiary control registers, listings that reflect payroll changes, refund	Destroy after 3 years
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5 November 1979

vouchers and adjustment schedules which relate to those payments, except as otherwise provided in this section.

NOTE: Documents which involve or relate to a GAO exception will be retained until clearance of the exception.

306-26

Payroll Substantiating Document Files. Documents relating to pay authorizations, promotions, pay increases, pay adjustments, suggestion and incentive awards, authorization for payment of subsistence and quarters, records of leave data, withholding tax exemption certificates, official authorizations for continuing, changing, cancelling withholding or deducting amounts from an individual's wages for such purposes as purchase of savings bonds and health insurance and payment of union dues and allotment.

a. Active and separated employees: Destroy after 3 years, except individual withholding and deduction authorization documents - destroy 3 years after superseded or cancelled.

b. Withholding tax exemption certificates: Destroy after 4 years.

c. On transfer of employee: Withholding and deduction authorization documents will be disposed of as required by ARs in the 37 series and FPM regulations.

(DAAG-AMR)

BY THE ORDER OF THE SECRETARY OF THE ARMY:

E. C. MEYER
General, United States Army
Chief of Staff

Official:

J. C. PENNINGTON
Major General, United States Army
The Adjutant General

DISTRIBUTION:

Active Army, ARNG, and USAR: To be distributed in accordance with DA Form 12-9A requirements for AR, Maintenance and Disposition of Finance and Fiscal Functional Files--C.

17 September 1976

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308 PROPERTY AND FUND ACCOUNTING AND
ADJUSTMENT FILES

These files relate to accounting for property and funds, including preparation and review of reports of survey and collection action taken thereon.

<i>File No.</i>	<i>Description</i>	<i>Disposition</i>
308-01	Installation property account files. Files accumulated by Departmental offices in staff supervision of property accounts at field installations. They include copies of audit reports received from the Army Audit Agency, reports on the status of property accounts, and comparable documents relating to installation property accounts.	Destroy after 2 years.
308-02	Report of survey files. Documents maintained for the purpose of reviewing circumstances concerning the loss, unserviceability, or destruction of Government property or funds, and for determination of the question of pecuniary or other responsibility for the absence or condition of articles or funds, and action taken thereon, such as reports of survey boards of officers proceedings, and other documents concerning reports of survey. Note. Unless otherwise specified in AR 735-11, final action on reports of survey includes initiation of prescribed action to collect the pecuniary charge.	Office performing final review authority: files involving pecuniary liability; Destroy 10 ⁵ years after completion of final action. Other files: Destroy after 3 years. Other offices: All files, destroy 3 years after completion of final action. NCI-AM-81-22 gr 3/9/81
308-03	Report of survey control register files. Registers and related documents maintained to control reports of survey.	Destroy after 10 years.
308-04	Charge collection files. Case files accumulated in connection with the collection of pecuniary charges against individuals as a result of reports of survey or other adjustment procedures which have been approved by the responsible Army staff office.	Destroy 2 years after final action.

17 September 1976

309 COST ACCOUNTING FILES

These files accumulate under accounting systems devised to record, classify, summarize, and report cost of material, labor, and overhead incident to the construction, maintenance, and operation of Army installations and facilities and incident to operations necessary in accomplishing various Army programs. The files described herein normally accumulate in cost accounting subdivisions of finance and accounting offices at all echelons.

<i>File No.</i>	<i>Description</i>	<i>Disposition</i>
309-01	Cost ledger files. Documents containing source data for each cost account. Included are cost control ledgers, cost detail ledgers, comparable documents, and related papers.	Destroy after 10 years.
309-02	Cost register files. Documents reflecting cost data by elements and subelements of cost. Included are labor registers, supply registers, contractual services registers, similar registers, and related documents.	Destroy after 5 years.
309-03	Cost and performance reporting files. Documents reflecting actual and programmed accomplishments measured in terms of cost. Included are copies of cost and performance reports and similar or related documents used in preparation of these reports.	Destroy after 5 years.
309-04	Cost voucher files. Documents containing cost summary data. Included are cost distribution, cost summary, and civilian labor cost summary vouchers and similar documents.	Destroy after 5 years.
	Labor and workload files. Documents reflecting detailed costs. Included are distribution of military payroll; individual time tickets; foreman's daily reports; record of working time; records of work units; summary of work units, man-hours, and labor costs; distribution of working time; civilian personnel time record; loan slip; labor charge to operating cost; and similar documents.	Destroy after 1 year, or on discontinuance, whichever is first.
309-06	Basic cost accounting reporting files. Documents accumulated in the preparation of recurring and periodic basic cost accounting reports made by operating offices of Army field elements, primarily for forwarding to higher echelon offices. These reports reflect costs in such areas as foreign aid, public information, military personnel procurement, maintenance, repair, critical materials, and similar areas.	Offices responsible for preparation of report: Destroy after 2 years. Other offices: Destroy 1 year after preparation of consolidated report or summary of reports, or after 3 years if consolidation or summary is not made.
309-07	Cost report consolidation and summary files. Summaries and consolidations of basic cost accounting reports. These files are prepared from and contain information in the basic cost accounting reports forwarded by operating offices of Army field elements to higher echelons.	Destroy after 5 years.
★309-08	Principal cost files. Documents accumulating in Corps of Engineers offices which reflect costs of military projects. Included are cost-budget summaries for end of fiscal year, MILCON reports, feature and subfeature cost ledger sheets applicable to the foregoing reports, and similar documents.	Cut off at end of fiscal year of financial completion. Destroy in CFA after 10 years.
309-09	Subordinate project cost files. Deferred, clearing, materials, and offsetting cost ledger sheets; job estimate summary sheets; and various preliminary and monthly project cost summaries used for compilation of data required in preparation of project cost summary reports, detailed cost statements, payment estimates, and other permanent cost accounting reports and records.	Destroy 5 years after preparation of covering report or record.

★310 **BANKING FACILITIES AND CURRENCY CONVERSION FILES**

These files relate to establishment of banking facilities at military installations; to the control and conversion of instruments to foreign currency; and to the purchase and issuance of indemnity bonds.

<i>File No.</i>	<i>Description</i>	<i>Disposition</i>
310-01	Banking establishment and termination files. Documents relating to the establishment and termination of banking and depository facilities and banks or branches. Included are requests, recommendations, authorizations, requests and authorizations for extension of services, notices of termination, leases, and similar or related documents.	Destroy on termination or discontinuance of facility, bank, or branch.
310-02	Banking operation files. Documents relating to the operation of established banking facilities, banks, or branches. Included are quarterly statements and reviews thereof, reports of services rendered and expenses incurred, correspondence related to hours of operation and services rendered, comparable papers, and related documents.	Destroy after 2 years, or on discontinuance, whichever is first.
310-03	Currency control files. Documents used in oversea commands to control the amount of foreign currency in the possession of United States military and civilian personnel for the purpose of preventing black market or other illegal activities.	Destroy after 6 months, or on discontinuance, whichever is first.
310-04	Currency conversion files. Documents accumulating in personnel and finance offices, hotels, clubs, unit orderly rooms, and similar activities, from conversion of dollar instruments to foreign currency; conversion of military payment certificates into dollar instruments or foreign currency; conversion of dollar instruments into military payment certificates; or replacement of a current issue of military payment certificates by new issue. Prior to disposal, files relating to unsettled irregularities or discrepancies will be withdrawn, held until settlement of the irregularities or discrepancies, and then destroyed.	Destroy after 1 year, or 1 year after date of inspection for those files for which inspection by an inspector general is required.
310-05	Military payment certificate accountability files. Documents maintained by command accountable officers which provide accountability data for each series of military payment certificates. Included are receipts indicating shipments made or received, shipping documents, destruction certificates, destruction schedules, letters appointing destruction committees, and other documents containing data indicating use, reduction, or increase of certificates.	Destroy 1 year after outstanding balances in each denomination of each series are liquidated and clearance has been received from the Army accountable officer.
★310-06	Surety bond files. Rescinded. Function discontinued.	
310-07	Indemnity bond files. Original indemnity bonds and related documents furnished by educational institutions for care and safe-keeping of Government property and terminated by the return of the property by the institution to the Army.	Destroy 3 years after termination of bond.

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311 GUARANTEED LOAN PROGRAM FILES

These files relate to the Army's participation in the guaranteed loan program, such as guaranteeing loans made to contractors that have been awarded Army contracts.

<i>File No.</i>	<i>Description</i>	<i>Disposition</i>
311-01	Guarantee files. Documents reflecting legal aspects of official guarantees. Included are guarantee documents containing terms agreed to and related papers.	Destroy 4 years after case is closed.
311-02	Guaranteed loan accounting files. Documents relating to the accounting required in connection with guaranteed loans. Included are vouchers, registers, collection documents, financial statements, fiscal reports, ledgers, comparable papers, and related documents.	Destroy 4 years after case is closed.

312 OCE CIVIL WORKS FINANCE AND FISCAL FILES

These files accumulate in the Office of the Chief of Engineers and relate to all aspects of civil works finance and accounting. They include files relating to accounting (including cost accounting); collection, deposit, and disbursement of funds; and auditing.

<i>File No.</i>	<i>Description</i>	<i>Disposition</i>
312-01	Finance and fiscal correspondence files. Rescinded. Use file numbers 301-01 and 301-02.	
312-02	General ledger files. General ledger sheets which summarize civil works transactions. Filled sheets and sheets representing discontinued accounts will be cut off at the end of each fiscal year.	★ Destroy 10 years after the close of the fiscal year involved.
312-03	Appropriation warrant files. Documents relating to transactions involving authorizations received by the Chief of Engineers from the Secretary of the Treasury upon the basis of which moneys are authorized to be withdrawn from the Treasury.	★ Destroy 10 years after the close of the fiscal year involved.
312-04	Contributed fund files. Documents relating to funds contributed by municipalities and local interests for the improvement of rivers and harbors. Similar files accumulated by field offices normally are filed with civil works project files.	Destroy 2 years after completion of project.
312-05	Civil works cost basic reporting files. Cumulative cost data on authorized civil works projects, including projects for the improvement of rivers, lakes, harbors, flood control, hydroelectric power production, and other aspects of the conservation, development, and use of natural water resources, consisting of quarterly and other reports submitted to the Chief of Engineers by Engineer divisions and districts.	Cost reports for the month of June and consolidated cost statements and studies: Permanent. Retire after 5 years. Other files: Destroy after 1 year or on discontinuance, whichever is first.
312-06	Revolving fund reporting files. Reports of financial condition, plant, properties and equipment, results from operations, and consolidated reports.	Destroy after 2 years, except that annual (30 June) reports are <u>permanent</u> and will be retired after 10 years.
312-07	Finance and fiscal principal reporting files. These reports consist of report on budget status—obligations basis; consolidated status of civil funds; payment to states (grant-in-aid); and the consolidated balance sheet.	★ Destroy 10 years after the close of the fiscal year involved.
312-08	Other finance and fiscal reporting files. These reports consist of fund availability statement; summary obligations and expenditures; report of real estate receipts; report on real and personal property and selected financial assets; summary of civil appropriations, expenditures and advances; statement of unexpended balances of appropriations and (Treasury) request for transfers and restorations and balances (administrative agencies); and report on obligation.	Destroy after 5 years.
312-09	Disbursing officer's accounting files. Consolidated statement of accountability and consolidated statement of transactions with related documents.	Destroy after 10 years. Retire after 3 years.
312-10	Allotment files. Documents relating to transactions making specific funds allocated to the Chief of Engineers by appropriation warrant available for obligation by field installations or activities through issuance of allotments.	Destroy after 4 years.

313 FIELD OFFICE CIVIL WORKS FINANCE AND FISCAL FILES

These files accumulate in Corps of Engineer field offices and relate to Civil Works finance and fiscal functions.

File No.	Description	Disposition
313-01	Notice of completion of audit files. Notices received from the General Accounting Office indicating completion of audit and certificates received from the GAO indicating clearance of disbursing officers' accounts under site audit procedure.	Destroy after 10 years.
313-02	Civil works site audit files. Files retained in Corps of Engineers field offices engaged in civil works functions for audit by GAO representatives. Included are originals of accounts current; statements of accountability; statements of transactions according to appropriations, funds and receipt accounts; appropriation transfer authorizations; invoices of funds received; schedules of transfers from deposit accounts; schedules of withdrawals and credits between appropriations and/or funds; schedules of collections of special and trust fund receipts; collection vouchers and related contracts or other authorizations for the sales of services or commodities; procurement bureau vouchers; purchase orders, delivery orders, and other obligating documents except contracts formally executed by both parties; receiving reports; invoices; procurement bureau voucher schedules; deposit refund vouchers or other authorizations or refunds; bureau vouchers for cost transfers; adjustment vouchers to effect correction of errors in the citation of funds where adjustment is authorized to be made by disbursing officers; schedules of canceled checks; payment estimates and partial payment records; and other original documents essential to support the receipt or disbursement of funds. Also included are authenticated copies of contracts and modifications thereto formally executed by both parties and copies of invoices of funds transferred to other disbursing officers; certificates of deposit; adjustment vouchers to effect correction of errors in the citation of funds certified by Treasury Department; checks drawn; reports of US savings bonds issued and sold; statements of depository accounts and reports of checks drawn; reports of receipts, payments, and related transactions; bureau voucher schedules covering payments of public vouchers for transportation charges; bureau voucher schedules showing amounts of deductions from vouchers to be held in deposit accounts; Government transportation requests and bills of lading; lists of unpaid and uncollected bureau vouchers as of beginning and end of year; and copies of other documents essential to support the receipt, deposit, or disbursement of funds.	<p>★ Records created prior to 2 July 1975: Destroy after 10 years and 8 months.</p> <p>Records created on or after 2 July 1975: Destroy after 6 years and 3 months.</p> <p>Transfer to the appropriate Federal Archives and Records Center, after 3 years or upon completion of site audit, whichever is first. Civil Works Contract Files, described in 1403-26 and 1519-10, upon which final payment has been made in the same fiscal year, will be transferred together with (but not interfiled with) these files. Duplicate copies of contracts and modification will be withdrawn and destroyed prior to transfer of the remaining files.</p>
<p>Note. The following exceptions to disposition standards are applicable to these site audit files:</p>		
<p>a. Bureau vouchers on which collection or payment actions have not been completed at the end of the fiscal year will be brought forward for cutoff with bureau vouchers for the next fiscal year.</p>		
<p>b. Transmittal of specified files to GAO from time to time upon request of that office is authorized. A complete record of all files so transmitted to GAO will be maintained at the site of operations.</p>		

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No.	Description	Disposition
313-02	<p>Civil works site audit files.—Continued</p> <p>c. Voucher schedules and supporting basic documents covering payments for transportation services will be forwarded monthly to the Fiscal Management Branch, Transportation Division, GAO, 441 G Street NW., Washington, DC 20548 in accordance with paragraph 4060.10, Title 5, GAO Manual. The originals of all contracts with common, contract, and charter carriers for line haul freight or passenger transportation services, including passenger charter agreements, but excluding contracts for local storage, drayage, and hauling, will be transmitted on a current basis to the Fiscal Management Branch, Transportation Division, GAO, 441 G Street NW., Washington, DC 20548.</p> <p>d. Files relating to outstanding exceptions, unsettled claims by or against the United States, incomplete investigations, cases under litigation, or any other matter involving a specific request will be retained at the site until satisfactory clearances thereof are obtained, after which they will be forwarded to the appropriate Federal Records Center for association with other accounting documents.</p> <p>c. If storage of unaudited records presents a problem prior to expiration of the 3 year retention period, a request, through channels, should be made to the Chief of Engineers to obtain instructions from the Chief, Records Management and Services Branch, Office of Administrative Services, GAO, Washington, DC, with respect to disposition of the records.</p>	
313-03	<p>Disbursing officer's voucher files. These files accumulate in offices where the GAO central audit procedure is used. They include copies of payment vouchers with receiving reports, copies of contracts, purchase orders, delivery orders or other forms of obligating documents, and invoices in whatever form; and copies of collection vouchers with copies of sales or service contracts or authorities of whatever form.</p>	<p>Destroy 6 years after end of fiscal year in which payment or collection is effected, provided there are no outstanding claims, exceptions, or pending litigation in connection therewith.</p>
313-04	<p>Finance and fiscal principal reporting files. Annual reports of status of appropriations and funds.</p>	<p>★ Destroy after 30 years. Retire to the Federal Archives and Records Center serving the geographical area after 10 years.</p>
313-05	<p>Fiscal accounting files. Interim reports of status of appropriations and funds, advices of allotment and revocation of allotment, records of apportionments, allotment ledgers, journals sheets, proof sheets, registers of obligation documents, and comparable documents.</p>	<p>Destroy 10 years after end of FY of preparation.</p>
313-06	<p>General ledger files. These consist of general ledger sheets or comparable documents.</p>	<p>Destroy filled sheets 5 years after account is discontinued.</p>
313-07	<p>Voucher register files. Cash receipt registers, cash disbursement registers, accounts receivable registers, accrued expenditure registers, journal voucher registers, and summary journal vouchers prepared from those registers.</p>	<p>Destroy 5 years after end of FY of preparation.</p>
313-08	<p>Vendors paid obligation files. Copies of paid obligation documents and transportation invoices maintained alphabetically by vendors.</p>	<p>Destroy after 3 years.</p>
313-09	<p>Accounts payable card files. Cards reflecting obligations and disbursements maintained alphabetically by vendor in lieu of vendor's paid obligations files.</p>	<p>Destroy 3 years after latest entry on the card.</p>
313-10	<p>Miscellaneous accounting files. General ledger trial balances, cost and financial summaries, reports of civilian personnel strength and personnel service obligations, and comparable documents.</p>	<p>Destroy 3 years after end of FY of preparation.</p>

File No.	Description	Disposition
313-11	Temporary operational files. Copies of procurement bureau vouchers, procurement bureau voucher schedules, bureau vouchers for cost transfers, journal vouchers, and similar documents prepared for temporary operational purposes.	Destroy 1 year after the month of preparation, except copies of bureau vouchers may be retained until completion of payment or collection. Earlier destruction is authorized as files serve their intended purpose.
313-12	Audit files. Division and district auditors' audit reports and accounting review and examination reports, with working papers and copies of reports and related papers accumulated by the audited or inspected installation pertaining to audits, reviews, examinations, and inspections by higher authority and outside agencies.	Destroy after 2 years, except audit files relating to cost reimbursable type contracts will be destroyed 6 years after final reimbursement is made.
313-13	Cost accounting principal reporting files. Documents relating to cost accounting in Corps of Engineers field offices. Included are recurring and periodic cost reports such as fiscal year cost-budget summaries, revolving fund financial reports, and comparable documents submitted to higher echelon offices.	★Destroy after 30 years. Cut off at end of FY preparation. Retire to Federal Archives and Records Center serving the geographical area after 5 years.
313-14	Cost accounting subordinate reporting files. Interim reports of the nature listed as principal reports above, reports of operation of shops and other facilities, reports of cost of operation and usage of passenger vehicles, and comparable reports.	Destroy after 5 years. Cut off at end of FY of preparation.
313-15	Project construction work order files. Cost data, such as work orders and job estimate summary sheets in whatever form for project construction work.	Destroy 6 years after end of FY in which project or separately authorized modification is completed.
313-16	Project construction work order cost files. Work order cost ledgers, feature and subfeature cost ledgers, and work order completion reports for project construction, including advance engineering and design.	Destroy after 30 years. Cut off on completion of project. Retire to Federal Archives and Records Center serving the geographical area after 5 years.
313-17	Project work order cost files (for other than construction). Work orders, work order cost ledgers, feature and subfeature cost ledgers, and work order completion reports, for project work other than construction, including planning, preliminary examinations and surveys, and advance engineering and design for projects which have been determined unfeasible.	Destroy 6 years after end of FY of preparation or after project is determined unfeasible, as applicable.
313-18	Project plant in service subsidiary ledger files. Cost ledgers covering costs of project plant in service, and retirement work in progress cost ledgers, for multiple-purpose projects including power.	Destroy after 30 years. Cut off on completion of project. Retire to Federal Archives and Records Center serving the geographical area after 5 years.
313-19	Revolving fund plant in service cost files. Plant in service cost ledgers, plant acquisition in progress cost ledgers, plant rental computations, card records of annual charges to plant rental accounts, plant retirement work in progress cost ledgers for Revolving Fund nongroup items of plant, and comparable documents. In the event plant is transferred to another district or division, plant rental computations and card records of annual charges to plant rental account will be transferred to the district or division receiving the plant.	Destroy 3 years after end of FY in which plant is disposed of.

<i>File No.</i>	<i>Description</i>	<i>Disposition</i>
313-20	Other cost ledger files. Project stock, deferred, clearing advances, engineering and design, administrative, and offsetting accounts, accounts representing work in progress for others, and, before fiscal year 1954, financial accounts; and Revolving Fund and former Plant Allotment accounts for group plant acquisition in progress, group plant retirement work in progress, monthly summaries of plant operation, office furniture, equipment, tools, stocks of materials and supplies, work in progress for others, plant rental, other deferred and undistributed items, transfers of assets to and from other Government agencies and other district and division Revolving Funds without transfers of funds, advances for services and commodities, leave, insurance, plant and equipment services, warehousing activities, shop and other facility services, and general administrative services.	Destroy 6 years after end of FY in which ledger sheets are filled or the account represented is discontinued as applicable.
313-21	Basic and intermediate cost media files. Daily labor reports cost sheet portion of time and attendance reports; requisitions on storekeepers; reports of materials and supplies issued from warehouses, reports of operation of plant; cost distribution vouchers; registers of cost distribution vouchers; recapitulation or distributions of cost of labor, materials, or plant usage; journal vouchers; and similar cost accounting media.	Destroy 6 years after end of FY of preparation.
313-22	Civil works finance and fiscal supervisory files. Documents maintained by Corps of Engineers division offices that duplicate the files maintained in subordinate offices, as described in this category.	Destroy 1 year after the prescribed cutoff for the subordinate office copy. Earlier destruction is authorized.

314 NONAPPROPRIATED FUND ACCOUNTING FILES

These files accumulate from certain revenue producing and welfare activities designed to contribute to the pleasure, comfort, contentment, and mental and physical improvement of military and civilian personnel of the Army. Disposition of other nonappropriated fund files, for example, supply files, will be found in the regulation governing disposition of such functional files. Documents described in this regulation which are involved in unsettled claims, incomplete investigations, pending litigation, criminal action, or military disciplinary action will not be destroyed until completion of claim, investigation, litigation, or other necessary action.

<i>File No.</i>	<i>Description</i>	<i>Disposition</i>
314-01	Central principal nonappropriated fund account files. Ledgers, journals, financial statements, and comparable documents reflecting revenue receipts and distribution and the total availability of Army-wide nonappropriated funds.	Offices performing Army-wide staff responsibility: Destroy 10 years after the close of the fiscal year involved.
314-02	Central subsidiary nonappropriated fund account files. Documents reflecting operation of various nonappropriated funds. Included are vouchers, canceled checks, bank statements, budget documents, statistical reports, and similar documents.	Offices performing Army-wide staff responsibility: Destroy after 5 years except that files pertinent to a civil claim, criminal action, or military discipline action will be destroyed 4 years after close of claim or action.
314-03	Central nonappropriated fund loan and grant files. Documents relating to loans and grants from central nonappropriated funds. Included are requests for loans and grants, loan instruments, papers reflecting payments and nonpayments, and similar documents.	Offices performing Army-wide staff responsibility: Destroy 5 years after close of transaction.
314-04	Central nonappropriated fund financial reporting files. Reports and directly related documents submitted by activities receiving or utilizing nonappropriated funds.	Offices performing Army-wide staff responsibility: Destroy after 3 years.
314-05	Nonappropriated fund bank deposit insurance files. Documents relating to arrangements with the Treasury Department for protection of nonappropriated fund bank deposits which exceed the coverage provided by the Federal Deposit Insurance Corporation.	Offices of the Army staff: Destroy after 3 years. Other offices: Destroy when superseded or when account is closed.
314-06	Nonappropriated fund securities files. Documents reflecting securities and bonds owned by nonappropriated funds. Included are subsidiary ledgers (showing bond type, cost, interest, appreciation, and maturity date) and custody receipts issued by the US Treasury or banking institution.	Offices performing Army-wide staff responsibility: Destroy 5 years after sale or redemption, except custody receipt will be surrendered to issuing agency at the time of sale or redemption. Other offices: Destroy 3 years after sale or redemption, except custody receipt will be surrendered to issuing agency at the time of sale or redemption.
314-07	Nonappropriated fund statement and reporting files. Financial statements and reports including inspection reports and related documents pertaining to nonappropriated funds prepared by units administering the funds and forwarded to higher headquarters. Copies of statements and reports retained by the preparing units will be disposed of in accordance with appropriate standards in this section applicable to nonappropriated fund account files.	Destroy after 1 year, or on discontinuance, which ever is first.

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File No.	Description	Disposition
314-08	Check cashing privilege files. Documents relating to advancing, revoking or suspending, restoring, and general supervision of check cashing privileges. Included are letters to individuals about bad checks, warnings that a recurrence in issuing a bad check may result in withdrawing check cashing privileges; notices from banks that the bank was in error; notices to activities that check cashing privileges have been suspended or restored for certain individuals; and related papers.	Destroy after 3 years, or on discontinuance, whichever is first.
314-09	<p>★ Nonappropriated fund account files. Documents relating to the receipt, disbursement, and administration of nonappropriated funds, such as Welfare, Unit, Inmate's, Commandant's, Sundry, Vocational Training, Chaplain's, Book Department, Officer and Noncommissioned Officer Open Mess, Post Restaurant, Billeting, Flying Club, Hospital, Army Gift, and similar funds. Included are ledgers, journals, council books, cash receipts, check books, canceled checks, deposit slips, bank statements, vouchers, invoices, investment records, financial statements and reports, safekeeping deposits, petty cash vouchers, petty cash summary vouchers, authorization control records, and other documents constituting an integral part of the accounting system for such funds.</p> <p>Note. Prior to authorized destruction, a careful search of the files will be made for any cash, US Treasury checks, Government securities, and safekeeping receipts. When any such items are found, the records will not be destroyed, but will be reported to HQDA(DAAC-OMF-O) WASH DC 20314.</p> <p>Rescinded. Use file Number 314-09.</p>	<p>Destroy after 3 years, except that bound books, ledgers, and journals will be destroyed 3 years after date of last entry therein.</p> <p>See NCI-AU78-61</p>
	<p>Subsidiary NAF account files. Officer and noncommissioned officer open mess and restaurants mess checks; bowling center score sheets or summaries thereof; check registers; golf course and driving range fee registers; nursery fee registers; bed cards; daily bingo, and nursery activity reports; monthly feed, crop production, and farm materials reports; cash register tapes and sales slips; cashier's reports; and similar subsidiary documents.</p>	Destroy after 1 year provided files have been audited, except that bowling center score sheets will be destroyed 1 month after verification.
314-12	NAF establishment files. Documents relating to the establishment of nonappropriated funds, establishment of disbursement limitations, appointment of custodians and council members, and establishment of constitutions and bylaws. Included are orders; bylaws, constitutions, and changes thereto; and similar official fund establishment documents.	Destroy on supersession or destroy with related fund account records on dissolution of the fund, as appropriate.
314-13	NAF minutes of meeting files. Minutes of meetings of councils and boards of governors appointed to administer nonappropriated funds as prescribed by directives, regulations, constitutions, bylaws, and similar regulatory media. Included are minutes of meetings and directly related documents.	Destroy with accounting fund records related to actions prescribed within the recorded minutes of meetings.
314-14	Rescinded. Use file number 314-09.	
314-15	Rescinded. Use file number 314-09.	
314-16	Rescinded. Use file number 314-09.	
314-17	Individual transaction files. Documents relating to transactions within the Army, with other Government agencies and employees, and with nongovernmental organizations and individuals. Included are purchase orders, contracts, invoices, receiving reports, vouchers, registers, loan contracts, and similar or related documents.	<p>A Documents relating to transactions for more than \$2,500: Destroy after 6 years. Documents relating to transactions for \$2,500 or less: Destroy after 3 years.</p> <p>B</p> <p>See NCI-AU78-65</p>

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File No.	Description	Disposition
314-18	Nonappropriated fund report of audit files. Documents accumulating from audits performed pursuant to AR 36-5 and AR 36-75. Included are reports of audit with directly related papers, such as financial statements and correspondence relating to actions taken.	Offices responsible for conducting audits: Destroy after 3 years. Other offices: Destroy after 2 years or on discontinuance whichever is first.
314-19	Rescinded. Use file numbers 316-02 and 316-09.	
314-20	Rescinded. Use file numbers 316-02 and 316-09.	
314-21	Nonappropriated fund individual employee pay record files. Documents reflecting all earnings, deductions, adjustments, bond issuances, and similar matters, concerning each individual employee paid from nonappropriated funds. Prior to shipment, documents will be arranged in a single alphabetical order.	★ Destroy after <u>56</u> years. Forward annual blocks to the National Personnel Records Center, GSA, 111 Winnebago Street, St. Louis, MO 63118, after 3 years in CFA.
314-22	Nonappropriated fund employee leave files. Individual leave cards, time and attendance reports, applications for leave, and similar documents pertaining to nonappropriated fund employees.	★ Destroy after 3 years.
314-23	Withholding tax exemption certificate files. Copies of Treasury Department TD Form W-4 (Employees Withholding Exemption Certificate) forms executed by civilian employees paid from nonappropriated funds.	Destroy 4 years after supersession of form or termination of employee.
314-24	Nonappropriated fund employee insurance files. Documents relating to the administration of group life, health, and accident insurance programs and retirement plans for NAF employees. Included are requests for group insurance, agreements, waivers, requests for discontinuance, applications for insurance, beneficiary designations, notices of employment termination, statements of contributions, similar documents, and related papers.	Destroy 6 years after termination of involvement by the NAF activity. <i>(see attach informal note)</i> DCI-AU-81-20
314-25	Withholding tax files. Documents reflecting wages withheld from employees' earnings. Included are reports to employees of total earnings and taxes withheld (TD Form W-2), reports to the Internal Revenue Service of total taxes withheld, and similar documents.	Destroy after 4 years.
314-26	Position schedule band files. Documents related to fidelity insurance coverage for custodians and employees of nonappropriated funds. Included are official agreements and other bond documents, list of positions covered, list of individuals filling positions, and similar documents.	Destroy when superseded, obsolete, or on discontinuance.
314-27	NAF payroll control files. Documents used in controlling pay to employees. Included are time cards, time sheets, time and attendance reports with attached evidence of court or military service, overtime authorizations, copies of notifications of personnel actions, copies of applications for NAF retirement plan and/or group insurance plan, payroll change slips, and other documents used to assure proper payment.	Destroy after 3 years provided audit has been made and exceptions or irregularities have not been reported.
314-28	Payroll deduction files. Documents authorizing payroll deductions. Included are bond deduction authorizations, health insurance payment deduction authorizations, and similar continuing deduction authorization documents.	Destroy 2 years after separation of employee or cancellation of authorization.
314-29	Authorized timekeeper list files. Documents indicating or appointing individuals responsible for timekeeping. Included are lists, memorandums, and communications.	Destroy when superseded or obsolete for any reason.

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315 ARMY AND AIR FORCE MOTION PICTURE SERVICE ACCOUNTING FILES
(RESCINDED)

[Next page is 37]

316 AUDITING SERVICES FILES

These files relate to audits performed by the Army Audit Agency and the General Accounting Office in performance of their designated missions and to internal review, internal control, and nonappropriated fund audits performed by commands, the Army Audit Agency, certified public accounting firms, or other agencies.

File No.
316-01

Description

Disposition

GAO audit reporting files. Documents relating to reports of audit made by the General Accounting Office. Included are notices of intent to audit, copies of documents furnished GAO representatives, copies of tentative findings and recommendations, advance notice of major findings, reports of major findings, report of exit conferences, draft reports, final reports, followup progress reports, comments relating to the reports, and comparable and related documents.

Note. Documents accumulated by offices other than those designated as central point of contact (AR 36-20) should be identified with the function of the accumulating office.

GAO contract audit reports: Dispose of in the same manner as the related contract files. **RG159**
Office of The Inspector General: Final GAO reports and final replies to GAO draft reports: Destroy after 10 years. Retire after 3 years in CFA. Remaining documents: Destroy on completion of all related actions.
Offices designated as central point of contact: Destroy after 10 years in CFA except that GAO draft reports may be destroyed on receipt of final report.

316-02

Internal review files. Documents relating to review and examination of operations to ensure proper protection of assets; compliance with policies, procedures, and objectives; and the accuracy, propriety, legality, and reliability of actions taken primarily in connection with the use of assets. These files accumulate as a result of commands making review of their own operations, supervisory and Army Staff offices making review of their subordinate commands, and as a result of supervisory and Army Staff offices receiving the results of reviews made by subordinate commands. Included are reports and directly related correspondence.

Note. Documents used in connection with making reviews, such as documents reflecting operations and procedures and documents developed for statistical, control, or investigative purpose should be disposed of as auditing service reference paper files.

Offices making the review: Destroy after 5 years.
Other offices: Destroy after 3 years, or on discontinuance, whichever is first.

316-03

AAA audit reporting files. Copies of US Army Audit Agency audit reports, command replies, HQDA staffing actions, followup actions, closeout actions, and related correspondence.

Office of The Inspector General: Destroy after 10 years.
Other offices: Destroy after 5 years.

316-04

Military establishment audit files. Documents created or accumulated by the US Army Audit Agency in the performance of scheduled and special audits of Department of the Army commands, installations, and activities. Included are audit reports, auditors' workpapers, survey reports, and related documents.

Note. This file does not include audits of American National Red Cross and Nonappropriated Funds.

USAAA offices: Destroy after issuance of the final audit report of the next completed audit, or 2 years after deactivation of command, installation, activity, or 2 years after determination is made that a subsequent audit will not be conducted, whichever is applicable, except that:
a. Files pertaining to purely administrative matters may be destroyed on completion of the command reply process.
b. Offices furnishing information to a requester or audit control point may destroy internal assist audit files 1 year after information is furnished.

next audit and completion of related actions after 5 years, whichever is first. [NCI-AU-81-29; 88] 7 May 1981

See
NCI-AU-79-68

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No.	Description	Disposition
316-05	Vertical audit files. Rescinded. Use file number 316-04.	
316-06	Lateral audit files. Rescinded. Use file number 316-04.	
316-07	Special audit files. Rescinded. Use file number 316-04, 316-13, or 316-14, as appropriate.	
316-08	Contract audit files. Rescinded. Function transferred.	
316-09	Audit background files. Documents created or accumulated by the US Army Audit Agency relating to the organization, functions, relationships, policies, financial capabilities, operating procedures, production methods, records and facilities, previous history, and physical size and location of military commands and Army Installations and activities subject to audit by the US Army Audit Agency.	USAAA offices: Destroy when obsolete, superseded, or no longer needed.
316-10	Audit control files. These files are maintained by the US Army Audit Agency in connection with controlling audits and include documents reflecting all audits performed, installations and activities audited, periods of audit, scheduling of audits, time budgeting, and related or similar information required for administrative, statistical, or control purposes.	USAAA offices: Destroy after 2 years.
11	Internal assist audit files. Rescinded. Use file number 316-04.	
2	Pre-award contract advisory service evaluation files. Rescinded.	
316-13	American National Red Cross audit files. Documents relating to scheduled and special audits of the various elements of the American National Red Cross, as provided by AR 930-5. Included are audit reports, auditor's workpapers, and related documents.	USAAA Offices: Audit Control Files: Record copy of Annual Combined American National Red Cross Audit Report; Destroy in CPA after 5 years. Other documents will be destroyed 2 years after completion of the specific audit. next Other USAAA Offices: Destroy after 3 Annual Combined audit.
	NCI-AU-79-69	
316-14	Nonappropriated fund audit files. Documents relating to the performance of scheduled and special audits of nonappropriated fund activities by USAAA and CPA firms. These documents are accumulated by offices of the USAAA. Included are audit reports, auditors' workpapers, CPA reports and correspondence, and related documents.	*USAAA and CPA audits: Destroy after completion of next audit performed by either USAAA or CPA.
316-15	DAS audit reporting files. Documents relating to reports of audit conducted by the Office, Defense Audit Service (DAS), Office, Secretary of Defense. Included are notices of intent to audit, preaudit surveys, tentative findings and recommendations, audit reports and command comments, and other official correspondence and related documents.	Office of The Inspector General: Destroy after 5 years. U.S. Army Audit Agency: Destroy after 3 years. Audited commands: Destroy after 2 years, or 1 year after completion of all related actions, whichever is later. Other offices providing input: Destroy after 1 year.

317 ACCOUNTS OFFICE FILES

These files accumulate in Accounts Offices as listed in AR 37-102-1 and offices performing comparable functions. The files relate to disbursement, collection, and accounting activities within established areas of the Department of the Army.

<i>File No.</i>	<i>Description</i>	<i>Disposition</i>
317-01	Fiscal reporting files. Documents accumulating in accounts offices and used in preparation of reports reflecting disbursement and collection transactions of all finance and accounting officers under jurisdiction of the specific operating agency. Included are summary of soldiers' deposits and repayments; net expenditures, reimbursements, and related cash transactions; Air Force cross-disbursing data; OSD transactions; Navy and Marine Corps transactions; Coast Guard transactions; consolidated statement of accountability; Army National Guard paid drills; reconciliation of DO deposit fund balances; Airmen's deposit and repayments; comparable reports; and related documents, including control registers for net disbursements and detail and summary electrical accounting machine cards.	Retained copies of vouchers accompanying reports: Destroy after 3 months, provided reconciliation with the related report has been accomplished. Consolidated statement of accountability report (with all directly related papers) and control registers for net disbursements: Destroy after 2 years. Related detail and summary EAM cards: Destroy after 6 months. Remaining files: Destroy after 1 year, cut off at end of FY.
317-02	Status of funds reporting files. Status of funds reports for current fiscal year and prior fiscal years, flash reports on current month obligations, advance reports of cumulative obligations, and related documents.	① Destroy after 1 year, except status of funds report for current FY and prior FY for June will be destroyed after 10 years. ②
317-03	Detail tabulating card files. Detail tabulating cards and related documents prepared to show data received from disbursing offices, fiscal stations, and property offices and used in the preparation of listings and reports.	Destroy after 6 months. Cut off at the end of each month.
317-04	Summary tabulating card files. Summary cards and related documents prepared to show data received from disbursing offices, fiscal stations, and property offices and used in the preparation of listings and reports.	Destroy after 6 months. Cut off at the end of the FY.
317-05	Adjustment files. Adjustment vouchers, journal vouchers, and similar documents received from disbursing officers for use in adjusting fiscal records erroneously reported on disbursement and collection vouchers.	Destroy after 3 years.
317-06	Funding and allocation voucher files. Allotment documents, journal vouchers, and similar papers received from fiscal stations for reporting activity on budget programs and adjusting fiscal accounting classifications reported by fiscal stations.	Destroy after 2 years.
317-07	Headquarters financial statement files. Financial statements and related papers prepared from summaries and recapitulations of data furnished by fiscal stations.	Destroy after 2 years.
317-08	Daily expenditure transcription and summary files. Documents prepared from data furnished by finance and accounting officers on all collections, disbursements, transfers, and adjustments and used as detail records to obtain summary information for monthly and quarterly reports. Included are disbursing officers' summaries, appropriation gross and net control, Treasury statements, expenditures by purpose and reimbursements, and data for consolidated register of net expenditures.	Destroy after 6 months. Cut off end of FY.
317-09	Collection and disbursement files. Documents reflecting vouchers processed daily by disbursing officers. Included are cop-	Destroy after 2 years.

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File No.	Description	Disposition
317-09	Collection and disbursement files.—Continued ies of schedules and collections and disbursements consisting of detailed tabulations submitted to the General Accounting Office.	
317-10	Daily register of transaction files. Register sheets and directly related papers which reflect daily transactions.	Destroy after 10 years. Do not retire.
317-11	Cycle expenditure transcription and summary files. Tabulations prepared from daily expenditure transactions to obtain a biweekly recapitulation of expenditure transactions, including X-30 and disbursing officers' recapitulations; appropriations gross and net controls; expenditures by purpose and reimbursement files; expenditures by fiscal office files; and related documents.	Destroy after 1 year.
317-12	Register of net expenditure and reimbursement files. Registers and directly related papers containing accounting data for use in connection with daily expenditure transcriptions and summaries.	Destroy after 5 years.
317-13	Monthly expenditure transcription and summary files. Documents consisting primarily of copies of tabulations prepared from cycle expenditure transactions to obtain a monthly recapitulation of expenditure transactions which are reported to the Chief of Finance and other headquarters.	Destroy after 1 year.
317-14	Daily register of budget transaction files. Tabulations and related papers, prepared from data furnished by fiscal offices, on budget programs and used as detail records to obtain summary information for monthly reports.	Destroy after 2 years.
317-15	Monthly budget summary files. Tabulations and related documents prepared from daily budgetary transaction date and used to obtain monthly recapitulations of budgetary transactions.	Destroy after 2 years.
317-16	Monthly and quarterly budget reporting files. Copies of monthly and quarterly reports with related papers which have been prepared from data in the monthly budgetary summary listings.	Destroy after 1 year, or on discontinuance, whichever is first.
317-17	Property transcription and summary files. Documents reflecting pertinent property data. Included are monthly stock value listings, monthly summary listings, monthly listings by transaction code, and reports of status of stores by account, such as copies of tabulations of receipts and issue and stock values reported by property offices.	Destroy after 1 year, or on discontinuance, whichever is first.
317-18	Accounting classification audit files. Documents used in verifying the correctness of accounting classifications cited on collection, disbursement, and adjustment documents. Included are master numerical lists of valid accounting classifications and related papers.	Destroy all lapsed accounting classification at the end of each fiscal year.

318 CONSOLIDATED FINANCIAL FILES

These files accumulate in the USA Finance and Accounting Center. They relate to the consolidated budgetary, financial, and statistical records and reports of all elements of the Department of the Army.

<i>File No.</i>	<i>Description</i>	<i>Disposition</i>
318-01	Statement of accountability files. Consolidated Statement of Accountability and directly related documents. This report is received from each accounts office monthly and covers all disbursing officers under their jurisdiction. File by accounting month.	★ Destroy 3 years after the period of the account.
318-02	Statement of transaction files. Reports and directly related documents submitted by Accounts Offices to support the Consolidated Statement of Accountability reflecting a breakout of total amounts disbursed and collected by disbursing officers; separate disbursements, reimbursement and receipts by appropriation, fund, or receipt account. File by accounting month.	★ Destroy 3 years after the period of the account.
318-03	Statement of transaction and accountability files. Rescinded. Function discontinued.	
318-04	Budgetary reporting files. Consolidated budgetary reports and directly related documents which reflect the status of appropriations and/or fund accounts. These reports are prepared pursuant to requirements of law or as prescribed by directives issued by the Bureau of the Budget, Treasury Department, General Accounting Office, Department of Defense, and Headquarters, Department of the Army. Included are such reports as Budget Status, Analysis of Appropriation Status by Activity and/or Project, Annual Certification of Unliquidated Obligations and Unobligated Balances, and Reimbursement Reports. File by report month.	★ Reports required by and submitted to outside agencies: September reports: Destroy after 5 years in CFA. Other reports: Destroy after 3 years in CFA.
318-05	International balance of payments reporting files. Documents reflecting payments and collections for those accounts and countries for DOD international transactions related to US balance of payments. Included are reports submitted by Army, Navy, and Air Force accounts offices, consolidations of these reports, and directly related papers. Received reports are filed by accounts office and consolidated reports are filed by quarter.	★ Army internal reports: September reports: Destroy after 10 years. Other reports: Destroy after 3 years in CFA.
318-06	Budget formulation and presentation files. Documents relating to the consolidation of budget estimates and to presenting the Army budget to higher authority. Included are Army budget system standard worksheets, punched cards reflecting or supporting data required, budget formulation procedures, schedules (in bound book form) for periodic reports required by Director of Army Budget, and directly related papers.	Permanent. Cut off on approval of related budget. A. Annual report: Destroy 5 years after end of FY B. Other reports: Destroy 2 years after end of FY
318-07	Civil service retirement fund reporting files. Annual reports with directly related documents, containing data on deductions and contributions to the Civil Service Commission retirement fund by Department of the Army. File by fiscal station number.	Destroy after 3 years.
318-08	Status reporting files. Reports and directly related documents submitted by accounts offices and operating agencies which reflect annual funding programs, allocations received, obligations, disbursements for general appropriations and civil functions, transfer appropriations, consolidated working funds, working capital funds, trust funds, reimbursements programed, orders received, and reimbursements earned and collected for those appropriations, for which such activity is authorized. File by accounts office.	Related EAM cards: Destroy after 6 months. Remaining files: Destroy after 10 years

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<i>File No.</i>	<i>Description</i>	<i>Disposition</i>
318-09	Expenditure reporting files. Consolidated reports and directly related documents which reflect disbursements (less net refunds) made for and by the Department of the Army. File by type of report.	Destroy after 10 years.
318-10	Foreign currency reporting files. Consolidated reports and directly related documents prepared by Army disbursing officers which reflect foreign currency transactions (except transactions relating to Accounts FT 571, FT 575, FT 580, and FT 581). File by type of report.	Destroy after 10 years.
318-11	Miscellaneous feeder data files. Reports, listings, schedules, and similar documents that support and/or supplement major reports, consolidations, and reconciliations, or that are incidental to accounting and reporting financial transactions. File by type of data.	Destroy after 10 years.
318-12	Departmental reporting guide files. Documents relating to the preparation of departmental reports. Included are instructions from other Government agencies; DOD; and HQDA.	Destroy 6 years after discontinuance of report.
318-13	Audit classification and fiscal station publication files. Rescinded. Function discontinued.	
318-14	Central clearing function files. Statement of interfund transactions for billing and collections of sales of stock fund materiel supported by EAM cards, listings, and related papers. File by disbursing station symbol and accounting month.	Cut off at end of each month and destroy EAM cards after 6 months. Destroy remaining files 1 year after all items for specific month and disbursing station are matched.
318-15	TFO/TBO listing files. Documents reflecting transactions for others (TFO) and transactions by others (TBO) for each disbursing station symbol number. Included are reports, listings, EAM cards, and related documents.	Cut off at end of each month and destroy EAM cards after 6 months. Destroy remaining files 1 year after all items for specific month and disbursing station are matched.
318-16	Logistical support billing files. Documents which support billings made to foreign governments and to the Military Assistance Appropriation for materiel and services provided under authority of the Foreign Assistance Act and the Foreign Military Sales Act. Included are disbursement, collection, and adjustment vouchers; issue and turn-in slips; shipping documents; and reports of services and supplies furnished. File by major program, by country, and billing date.	Destroy 12 years after final settlement.
318-17	Foreign military sales transaction files. Documents relating to transactions consummated under the Foreign Military Sales Program including Supply Support Arrangements. Included are DOD Offer and Acceptances, accounting statements and allocation advices received or prepared. File by country or international organization, by case designator.	Destroy 12 years after close of case.
318-18	MAP order fund transaction files. Documents relating to finance and fiscal functions involved under the Common Item Order portion of the Military Assistance Grant Aid Program. Included are MAP orders, allocation documents, budget and program schedules, consolidated reports, and reports of materiel and services furnished to recipient countries. File by MAP order and/or report date.	Destroy after 10 years.
318-19	Consolidated statement of transaction reporting files. Consolidated statement of transactions report with directly related documents which reflect data pertinent to all Army disbursing officers. File by month.	★ Destroy after 6 years.

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<i>File No.</i>	<i>Description</i>	<i>Disposition</i>
318-20	Budget register files. Documents such as various warrants, authorizations of funds to various appropriations, transfers of appropriations, allocations to operating agencies, and obligations recorded against appropriations. File by month.	Destroy after 10 years.
318-21	Ledger files. General and subsidiary ledgers which are the official records used as a control over all financial transactions made by and for the Army. File by type.	★ Destroy 10 years after the close of the fiscal year involved.
318-22	Machine listing files. Documents which include consolidations of feeder data of EAM cards or listings. File by type.	★ September listings: Destroy after 10 years. Other listings: Destroy on completion of action for which created.
318-23	Reconciliation files. Reconciliations prepared on reports, accounts, and ledgers. File by type.	★ September reconciliations: Destroy after 10 years. Other reconciliation: Destroy on finalization of reconciliation.
318-24	Adjustment voucher files. Vouchers which reflect necessary adjustments. File by voucher number.	Destroy after 6 years.
318-25	Navy voucher files. Vouchers and attached supporting documents paid by Navy disbursing officers and citing Army funds. File by month.	Destroy after 1 year.

319 US ARMY FINANCE AND ACCOUNTING CENTER OPERATIONS FILES

The files described in this regulation are maintained at the US Army Finance and Accounting Center, Indianapolis, IN. They accumulate in administering such functions as military pay; the allotment program; payment of Government life insurance premiums; issuance of US Savings Bonds; soldier's deposits; pay of retired Army personnel; payment for transportation services furnished the Army, Air Force, and Secretary of Defense; FHA mortgage insurance payments; storage and servicing of original Army disbursing officer's accounts; and other assigned finance services.

<i>File No.</i>	<i>Description</i>	<i>Disposition</i>
319-01	Original disbursing officer account files. Original money account documents submitted by Army disbursing officers for GAO central audit and review. Included are original schedules, original vouchers with supporting papers, correspondence relating to settlement of the accounts, and comparable or related documents supporting the statements of accountability or accounts current.	Cut off in FY blocks, hold 3 years, then retire to the Federal Records Center, GSA, Dayton, OH 45439.
319-02	Original contract files. Rescinded. Function discontinued.	
319-03	Individual financial history files. Documents consisting of financial records for all out-of-service Army personnel. Included are all records reflecting the payment or collection of money from service members separated from active duty by reason of death or discharge, such as military pay vouchers; pay adjustment notices; travel vouchers; closed allotment accounts of oversea civilians; retired pay death folders; closed claim and collection folders on FHA mortgage payment insurance; uniform allowance; deceased active and inactive reserve and National Guard; deceased service members; mentally incompetent service members; medicare folders; similar documents, and related correspondence.	Cut off in FY blocks, hold 3 years, then retire to the Federal Records Center, GSA, Dayton, OH 45439.
319-04	Validation files. Documents relating to the administrative review, continuing study, and preparation of quarterly comprehensive analysis in connection with procedures or incidents subject to or suspected of fraud or improper payment. Included are reports of investigation, copies of vouchers, copies of orders, copies of notices of exception, copies of military pay orders, copies of pay adjustment authorizations, copies of dependency, sworn statements, similar documents, and related correspondence.	Destroy after 3 years.
319-05	General collection files. Documents relating to the collection of amounts due the US Government involving civilian and military personnel of the Department of the Army and contractors and commercial firms dealing with the Department of the Army. These files primarily consist of those cases referred to the US Army Finance and Accounting Center after efforts to collect by individual finance and accounting officers have failed. Included are blocking tickets with attached source data; EAM listings reflecting collections, closed accounts, transferred accounts, and balances; similar documents; and related correspondence.	Destroy 2 years after completion or forwarding to GAO.

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<i>File No.</i>	<i>Description</i>	<i>Disposition</i>
319-06	Household goods shipment excess cost collection files. Documents relating to the collection of excess cost of household goods shipment indebtedness from in-service personnel and to the settlement of claims for reimbursement of funds expended by members in shipment of household goods. Included are copies of household goods shipment bills of lading, copies of orders, requests for refund of excess baggage shipment costs, similar documents, and related correspondence.	Destroy after 4 years.
319-07	FHA mortgage payment insurance files. Documents relating to the payment of FHA mortgage insurance premiums by the Department of the Army for eligible members of the Army. Procedures and requirements for obtaining certificates of eligibility are contained in AR 608-8. Included are certificate of eligibility, certificate of termination, premium notices, similar documents, and related correspondence.	Destroy 10 years after final separation of the individual.
319-08	Depository designation files. Documents relating to the establishment of banking facilities as approved depositories to be used by US Army finance and accounting officers when Federal Reserve Banks are not available for use. These depositories are approved by the Treasury Department. Included are letters requesting approval of a specified facility as a depository, requests for permission to change depositories, notices, of intent to discontinue use of depository, approval and disapproval notices, similar documents, and related correspondence.	Destroy 10 years after use of facility is discontinued.
319-09	Banking files. Documents relating to the establishment of banks, branch banks, banking facilities (including mobile facilities), and conversion points to provide banking and check cashing services at installations located too far from regularly established banks and branches to receive adequate banking and financial services for its personnel. These facilities are approved by the Treasury Department on recommendation of the Commander, US Army Finance and Accounting Center. Included are requests for approval to establish facilities with related studies, requests to modify established facilities, approvals, disapprovals, quarterly review consolidations, notifications to Chief of Engineers, similar documents, and related papers.	Destroy 10 years after disestablishment of related facility.
319-10	Conversion files. Documents relating to the conversion, settling, or paying of military payment certificates, destroyed depository checks, foreign currencies, and military payment orders. Included are requests for conversion, statements of circumstances, bonds of indemnity, requests to stop payment and requests to remove stop payment order, identification data, copies of court-martial findings, alphabetical index cards, similar documents, and related correspondence.	Destroy 10 years after conversion or other final action.
319-11	Disbursing office establishment and appointment files. Documents relating to the establishment of disbursing offices, the appointment of deputies and bond issuing agents, and the approval of other than Finance Corps officers for appointment as accountable officers and special disbursing agents. The Commander, US Army Finance and Accounting Center is responsible for these functions. Included are requests with accompanying justification data, approvals, disapprovals, similar documents, and related correspondence.	Destroy 10 years after disestablishment or revocation, as applicable.

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File No.	Description	Disposition
319-12	Commercial account claim files. Documents pertaining to commercial invoices and accounts against the US resulting from contractual relationship with the Department of the Army, which have been submitted to the Claims Division, US General Accounting Office for settlement because of doubtful question of law or fact. Documents included in the files are copies of contracting officers' reports, copies of recommendations, copies of GAO decisions and recommendations and data relative to payment or nonpayment, similar documents, and related papers.	Destroy after 4 years.
319-13	Bankruptcy processing files. Documents relating to the development and processing of bankruptcy cases to be submitted to GAO and the Department of Justice. These files relate to individuals, including service members, former service members, and civilian employees; contractors; and other commercial concerns involved in transactions with the Army who file for bankruptcy. Included are bankruptcy reports, petitions, notifications, similar documents, and related correspondence.	Destroy 5 years after conclusion of related bankruptcy proceedings.
319-14	Pecuniary charge appeal files. Documents relating to the review, processing, and making of determinations in connection with appeals relating to the establishment of pecuniary charges. Pecuniary charges are established as a result of reports of survey covering loss of property, board proceedings covering losses or shortage in appropriated or nonappropriated funds, and proceedings relating to the loss of individual's property. Included are copies of reports of surveys, copies of proceedings of boards, inquiries from and answers furnished GAO, similar documents, and related papers.	Destroy 10 years after close of case for any reason.
319-15	Savings deposit proofing files. Rescinded. Function discontinued.	
319-16	Unclaimed money files. Documents relating to unclaimed moneys of personnel whose whereabouts are unknown. These moneys are reported by finance and accounting and disbursing officers. The moneys primarily accumulate when military personnel transfer within the Army or separate from the Army and fail for some reason to collect amounts authorized to be deducted from their pay, such as partial deductions for purchase of savings bonds. Included are alphabetical card files, machine listings, and related correspondence.	Permanent. Cut off each 10 years. Hold 12 additional years and then retire to The Federal Records Center, GSA, Dayton, OH 45439.
★319-17	Wage and Tax Statement. Documents in connection with the administration of controlling and reporting Wage and Tax statements of service members to the state or city taxing authority. Included are reports, statistics with supporting records reflecting wage, state and local taxes, social security taxes, similar documents and related correspondence.	Destroy after 4 years.

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320 FINANCE AND ACCOUNTING SUBSYSTEM OF CORPS OF
ENGINEERS

MANAGEMENT INFORMATION SYSTEM (COEMIS, F&A)

These computer-related files accumulate in the US Army Corps of Engineers field operating agencies and relate to finance and fiscal functions where the automated data system is operational.

File No.	Description	Disposition
320-01	COEMIS, F&A site audit input documents files. Documents consisting of copies of reports relating to data base build/load, and maintenance; accounting transfer entry/reference document; labor cost distribution sheet; and similar documents.	Records created prior to 2 July, 1975: Destroy after 10 years and 3 months. Records created on or after 2 July, 1975: Destroy after 6 years and 3 months. Retire complete fiscal year blocks of files to the Federal Archives and Records Center serving geographical area after 3 years or on completion of GAO audit, whichever is first. These files will be retired with (but not interfiled with) Civil Works contract files described in 1403-26 and 1519-10 upon which final payment has been made in the same fiscal year.
	Labor cost card, batch control card, and other tabulating cards prepared from the above source documents and used to input data into the computer.	Destroy upon completion of GAO audit.
320-02	COEMIS, F&A site audit output files. Documents include data base maintenance accepted transaction listings; error listings; civil, military, and revolving fund accounting transaction listings; audit tape transaction reports; consolidated audit trail transaction listings; listing from labor processing program; voucher and schedule of withdrawals and credits; trial balance—Chart B (post closing); cost report; document purge list; military audit and error listing; indirect distribution data; military passback lists; contracts and other obligations; obligations and expenditures by object class; revolving fund update listings; new civil and revolving fund listings; status of revolving fund accounts; and similar and related documents.	Records created prior to 2 July, 1975: Destroy after 10 years and 3 months. Records created on or after 2 July, 1975: Destroy after 6 years and 3 months. B. Retire complete fiscal year blocks of files to the Federal Archives and Records Center serving the geographical area after 3 years or on completion of GAO audit, whichever is first. These files will be retired with (but not interfiled with) Civil Works contract files described in 1403-26 and 1519-10 upon which final payment has been made in the same fiscal year.

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File No.	Description	Disposition
320-03	<p>COEMIS, F & A internal output files. These files contain print-outs used in managing field operations. Examples are reports used in controlling the system; feeder data for preparation of other reports which are not feasible to be automated, such as flash reports and other letter reports; and similar documents.</p> <p>★a. Biweekly report; project summary; project report; summary managerial report; report index; interim managerial report; branch report; CW progress and performance reports; line item status; line item CWE, finance elements; finance data by accounting element; expense by element, within project, within appropriation; expense by account within line item; status of revolving fund cost and operating accounts; District Office budget and fiscal year costs; and revolving fund balance sheet.</p>	<p>End of FY report: Destroy after 30 years. Retire to the Federal Archives and Records Center serving the geographical area after 19 years.</p> <p>Monthly reports: Destroy after 5 years. Weekly or biweekly reports: Destroy after they have served their purpose. Destroy after 6 years.</p>
	<p>b. Revolving fund distributions and lists of valid cost accounts.</p>	
	<p>c. SO-SO listing of records stored on busiwork file.</p>	<p>End of FY report: Destroy after 1 year. Monthly reports: Destroy after they have served their purpose.</p>
	<p>d. Personnel file data base listing; labor by organization and subfeature; and project fund balances.</p>	<p>End of FY report: Destroy after 5 years. Monthly report: Destroy after 3 years. Daily report: Destroy after they have served their purpose.</p>
	<p>e. Trial balance—Chart C.</p>	<p>Destroy after 3 years.</p>
	<p>f. Military appropriations trial balance fund status.</p>	<p>Monthly report: Destroy after 1 year. Daily report: Destroy after they have served their purpose.</p>
	<p>g. Revolving fund cash balance report.</p>	<p>Destroy after 60 days. Earlier destruction is authorized.</p>
	<p>h. F&A data base organization code and name listing; and selective F&A data base record type listing.</p>	<p>Destroy upon receipt of new listing or after it has served its purpose, whichever is later.</p>
	<p>i. PB-11 feeder report (if required).</p>	<p>Destroy after they have served their purpose.</p>
320-04	<p>COEMIS, F&A external output files. These files contain field office copies of status reports forwarded to higher authority. They include appropriations and work allowances report; cost and performance reports, fiscal year cost-budget summaries, trial balances, family housing, status of allotments, and similar and related reports.</p>	
	<p>a. Appropriations and work allowances; obligation; supplemental cost; cost and performance; supplementary construction; fiscal year cost-budget summaries; financial assistance programs; fixed assets and materials with contractors; analysis of warehouse stocks, accounts receivable; trial balance of general ledger and summary of transactions; schedules of plant, properties, and equipment; statement of fund availability and requirements; statements of results from operations; and statements of shop or facility operation.</p>	<p>End of FY report: Destroy after 30 years. Retire to the Federal Archives and Records Center serving the geographical area after 10 years. Quarterly and/or monthly report: Destroy after 3 years.</p>

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File No.	Description	Disposition
	b. ICAR submission, 80-80 list; and trial balance, Charts B, C, D, and E.	End of FY report: Destroy after 10 years. Retire to the Federal Archives and Records Center serving the geographical area after 5 years.
	c. Family housing operation and maintenance cost report; family housing, 80-80 listing; status of allotments—AF; and summary—AF allotments.	Monthly report: Destroy after 3 years. Destroy 1 year after all transactions relating to the allotment account have been closed.
	d. Nonstation fund report.....	Destroy after 1 year.
320-05	COEMIS, F&A utility files. Included are output reports used primarily for maintaining and controlling the F&A subsystem, and related documents.	
	a. Civil cost/finance reconciliation; Civil cost/finance reconciliation—error listing; finance and cost reconciliation (military); and cost report generation (military).	Destroy after 5 years provided that all corrections have been made, reentered into system, and accepted as valid data; and accounts reconciled.
	b. Data base maintenance ADP error listing; 3018c source data; and F&A data base build error listing.	★ Destroy after 1 year provided that all corrections have been made, reentered into system, and accepted as valid data.
	c. Condition of input batches; overflow transfers listing; and 80-80 list (card input).	Destroy after 1 year or after its purpose has been served, whichever is later.
	d. Civil, military, and revolving fund error listings; and diagnostic reports.	Destroy after 90 days provided that corrections have been made, entered into the system, and accepted as valid data.
	e. Message output; and military transactions tape split....	Destroy after 30 days or after its purpose has been served, whichever is later.
	f. Civil, military, and revolving fund accounting transactions listing; total F&A data base utilization; F&A data base dump listing; F&A data base directory; record count (disc to tape); record count (tape to disc); accepted input transaction record count listing; record count (LRDB disc to tape); record count (LRDB tape to disc).	Destroy upon receipt of new listing or after it has served its purpose, whichever is later.
	g. Record counts (cost data); program messages (ICAR); program messages (program operations); selective F&A data base records type listing; selected F&A data base record type error listing.	Destroy after all corrections have been made and reprocessed or after it has served its purpose, whichever is later.
	h. Batch control cards, ENG Form 4499, and other tabulating cards prepared solely to input data into the computer.	Destroy after 90 days.
320-06	★ COEMIS, F&A magnetic tape data base files. This is the primary F&A data file and contains the net result of all transactions processed by the update programs. It represents all data formerly maintained in the cost ledgers, general ledgers (Charts B, C, D, and E), work allowance and allotment ledger, and accounts payable and accounts receivable registers. <i>Note.</i> Printouts of the tape file will be retired to the Federal Archives and Records Center unless the field operating agency has received authority under AR 340-22 procedures to microfilm the documents and destroy the paper records. In this case, the microfilm will be retired to the Federal Archives and Records Center.	Destroy year-end file after 30 years' Retire to the Federal Archives and Records Center serving the geographical area after 5 years.

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File No.
320-07

Description

★COEMIS, F&A audit trail tape files. This tape contains each valid transaction processed by update program. Transactions may be accumulated over several update periods on one tape.

Note. Printouts of the tape file will be retired to the Federal Archives and Records Center unless the field operating agency has received authority under AR 340-22 procedures to microfilm the documents and destroy the paper records. In this case, the microfilm will be retired to the Federal Archives and Records Center.

Disposition

Records created prior to 2 July 1975:
Destroy after 6 years and 3 months.

Records created on or after 2 July 1975:
Destroy after 6 years and 3 months.

★Retire to the appropriate Federal Archives and Records Center after 3 years or upon completion of site audit, whichever is first. These files will be retired with (but not interfiled with) Civil Works contract files described in 1403-26 and 1519-10 upon which final payment has been made in the same fiscal year.

APPENDIX CONVERSION CHART

300 FINANCE AND FISCAL FILES

<i>Old File No.</i>	<i>File Title</i>	<i>New File No.</i>
Chapter 3, AR 345-210		AR 340-18-3
301-01	Administrative files	301-02)
301-02	Journal files	302-01
301-03	General ledger files	302-02
301-04	Subsidiary ledger files	302-03
301-05	Trial balance files	302-04
301-06	Subsidiary files	302-05
301-07	Accounting document files	302-06
301-08	Reporting files	302-07
301-09	Working capital fund charter files	302-08
301-10	Finance and accounting RP files	301-07
301-11	Activity nonintegrated disbursing files	303-01
301-12	Mobile and tactical unit disbursing files	303-02
301-13	Mobile and tactical unit outstanding check depository files	303-03
301-14	Transmittal letter files	303-04
301-15	Check issue card files	303-05
301-16	Disbursing RP files	301-07
301-17	Individual military pay record files	305-01
301-18	Military pay record receipt files	303-04
301-19	Casual payment receipt files	305-02
301-20	Substantiating documents to military pay record files	305-03
301-21	Temporary pay record certificate files	305-04
717-12	Record of travel payment files	305-05
717-14	Transmittal letter files	305-06
Added	Pay record index card files	305-07
717-18	Financial data record folder files	305-08
717-19	Miscellaneous military pay voucher files	305-09
301-22	Military pay record RP files	301-07
301-23	Civilian personnel pay and accounting administrative files	301-02
301-24	Individual pay record files	306-01
301-25	Individual retirement record files	306-02
301-26	Individual retirement record control files	306-03
301-27	Leave record card files	306-04
301-27.1	Leave record files	306-05
301-27.2	Authorized time keeper list files	306-06
301-28	Payroll control files	306-07
301-28.1	Individual withholding and deductions files	306-09
301-28.2	Unemployment compensation request files	306-23
301-29	Decedent claim files	306-22 10y2

Old File No.	File Title	New File No.
301-30	Withholding tax exemption certificate files	306-10
301-31	Audit letter files	306-16
301-32	Individual pay record transmittal files	306-12
301-33	Payroll work files	306-08
301-34	Withholding tax files	306-11
301-35	Savings bond report files	306-17
301-36	Subsistence and quarters authorization files	306-13
301-37	Health benefit files	306-18
301-38	Memorandum travel voucher files	Rescinded. No longer needed.
301-39	Civilian personnel travel files	Rescinded. No longer needed.
301-40	Record of travel payment files	Rescinded. No longer needed.
301-41	Statement of charges files	306-14
301-42	Personnel exception and indebtedness files	306-19
Added	Civilian personnel claim files	306-20
301-43	Pay table files	306-15
301-44	Repatriated personnel payment files	306-21
301-45	Civilian personnel pay and accounting RP files	301-07
301-46	Army stock fund accounting administrative files	301-02 ^{2/2}
301-47	Branch office journal files	307-01
301-48	Branch office posting media files	307-02
301-49	Branch office ledger files	307-03
301-50	Branch office subsidiary files	307-04
301-51	Branch office financial statement and schedule files	307-05
301-52	Home office ledger and report files —	307-06 and 307-07
301-53	Home office financial statement and schedule files	307-08
Added	Stock fund reconciliation files	307-09
301-54	Stock fund RP files	301-07
302-01	Administrative files	301-02 ^{2/2}
302-02	Finance and fiscal instruction files -	301-01
302-03	Allocation files	304-01
302-04	Allotment files	304-02 ^{4/25}
302-04.1	Level of cash balance review files	304-03
302-05	Signature card files	304-04
302-06	Collection voucher files	304-05
302-07	Operation report files	304-06
302-08	Contract progress payment report files	304-07
302-09	Contract advance payment progress report files	304-08
302-10	Emergency medical treatment voucher files	304-09
302-11	Medical service account files	304-10
302-12	Imprest fund account files	304-11
302-13	Imprest fund shortage files	304-12
302-14	Intelligence confidential fund files	502-06, AR 340-18-5
302-15	Military police confidential fund files	508-08, AR 340-18-5 <i>u.</i>
302-15.1	Miscellaneous expense contingency fund files	304-13
302-16	Certificate of settlement files	304-14
302-17	Agent finance officer's account files	304-15

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Old File No.	File Title	New File No.
302-18	Accounts payable card files	304-16
Added	Savings program award files	304-17
Added	Savings program report files	304-18
302-19	Collection and disbursement RP files	301-07
302-20	Guaranteed loan administrative files	301-02
302-21	Guarantee agreement files	311-01
302-22	Guaranteed loan accounting files	311-02
302-23	Guaranteed loan RP files	301-07
302-24	Banking and depository facility files	310-01
302-24.1	Currency and bond administrative files	301-02
Added	Banking operation files	310-02
302-25	Currency control files	310-03
302-26	Currency conversion files	310-04 1YR
302-27	Military pay certificate accountability files	310-05
302-28	Surety bond files	310-06
302-29	Indemnity bond files	310-07
302-30	Currency control and bond issuance RP files	301-07
302-31	Installation property account files	308-01
302-32	Report of survey administrative files	301-02
302-22.33	Report of survey files	308-02 C/10YR OR C/3)
302-34	Report of survey control register files	308-03 10YR
302-35	Charges collection files	308-04
302-36	Property accounting and adjustment RP files	301-07
303-01	Cost accounting administrative files	301-02
303-02	Cost ledger files	309-01 10YR
303-03	Cost register files	309-02 5YR
303-04	Cost and performance report files	309-03 2YR
303-05	Cost voucher files	309-04 5YR
303-06	Labor and workload files	309-05
303-07	Basic cost accounting report files	309-06
303-08	Cost report consolidation and summary files	309-07
303-09	Principal project cost files	309-08 U
303-10	Subordinate project cost files	309-09
303-11	Cost accounting RP files	301-07
304-01	Detail tabulating card files	317-03
304-02	Summary tabulating card files	317-04
304-03	Adjustment files	317-05
304-04	Collection and disbursement files	317-09 2YR
304-05	Funding program and allocation distribution voucher files	317-06
304-06	HQ financial statement files	317-07
304-07	Daily expenditure transcription and summary files	317-08
304-08	Daily register of transactions files	317-10
304-09	Cycle expenditure transcription and summary files	317-11
304-10	Register of net expenditure and reimbursement files	317-12
304-11	Monthly expenditure transcriptions and summary files	317-13
304-12	Daily register of budget transactions files	317-14

Old File No.	File Title	New File No.
304-13	Monthly budget summary files	317-15
304-14	Monthly and quarterly budget report files	317-16
304-15	Property transcription and summary files	317-17
304-16	Accounting classification audit files	317-18
304-17	Integrated accounting report files	317-01
304-18	Status of funds report files	317-02 ^{10 yr}
304-19	Accounts office RP files	301-07
304-20	Status report files	318-08
304-21	Statement of transactions files	318-02
304-22	Statement of accountability files	318-01
304-22.1	Departmental reports guide files	318-12
304-22.2	✓ Audit classification and fiscal station publication files	318-13
304-22.3	Central clearing function files	318-14
304-22.4	TFO/TBO listing files	318-15
304-22.5	Correspondence administrative files	301-02
304-23	Statement of transaction and accountability files	318-03
304-24	Logistical support billing files	318-16
304-25	Military sales transaction files	318-17
304-26	MAP order fund transaction files	318-18 ✓
304-27	Miscellaneous feeder data files	318-11
304-28	Civil Service retirement fund report files	318-07 ✓
304-29	Budgetary report files	318-04 ✓
Added	International balance of payments report files	318-05
Added	Budget formulation and presentment files	318-06
304-30	Foreign currency report files	318-10
304-31	Expenditure report files	318-09
304-32	Consolidated statement of accountability report files	318-01
304-33	Consolidated statement of transaction report files	318-19
304-34	Budget register files	318-20
304-35	Ledger files	318-21
304-36	Machine listing files	318-22
304-37	Reconciliation files	318-23
304-38	Adjustment voucher files	318-24
304-39	Navy voucher files	318-25
305-01	Auditing service instruction files	301-01
305-02	General audit files	301-02 ^{2 yr}
305-03	Internal review files	316-02 ^{5 yr 03 yr}
305-04	AAA audit report files	316-03 ^{3 yr}
305-05	-----	Previously rescinded
305-06	GAO audit report files	316-01
305-07	Military establishment audit files	316-04
305-08	Vertical audit files	316-05
305-09	Lateral audit files	316-06
305-10	Internal assist audit files	316-11
305-10.1	Contract assist audit files	Deleted
305-11	Special audit files	316-07
305-12	Audit background files	316-09

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Old File No.	File Title	New File No.
305-13	Audit control files	316-10
305-14	Contract audit files	316-08
305-14.1	Major defense contractor audit report files	Deleted
305-14.2	Preaward contract advisory service evaluation files	316-12
305-14.3	Overhead report audit files	Deleted
305-15	Auditing service RP files	301-07
306-01	Finance and fiscal instruction files	301-01
306-02	Finance and fiscal administrative	312-01
306-03	Budget files	213-01, AR 340-18-2
306-04	General ledger files	312-02
306-05	Civil works finance and fiscal RP files	301-07
306-06	CW cost basic report files	312-05
306-07	Operation report files	1521-07, AR 340-18-15
306-08	Plant rental files	1521-08, AR 340-18-15
306-09	Appropriation historical data files	213-04, AR 340-18-2
306-10	Hydro climatic network report files	213-05, AR 340-18-2
306-11	Performance report files	213-09, AR 340-18-2
306-12	Study program schedule files	213-10, AR 340-18-2
306-13	General expense schedule files	213-11, AR 340-18-2
306-14	Construction performance summary files	213-12, AR 340-18-2
306-15	Budget statement for project office cost files	213-02, AR 340-18-2
306-16	Appropriation warrant files	312-03
306-17	Allotment files	312-10
306-18	Contributed fund files	312-04
Added	Revolving fund report files	312-06
Added	Finance and fiscal principal report files	312-07
Added	Other finance and fiscal report files *	312-08
Added	Disbursing officer's accountability files	312-09
306-19	Notice of completion of audit files	313-01
306-20	Civil works site audit files	313-02
306-21	Disbursing officer's voucher files	313-03
306-22	Finance and fiscal principal report files *	313-04
306-23	Fiscal accounting files	313-05 10YR
306-24	General ledger files	313-06
306-25	Voucher register files	313-07
306-26	Vendors paid obligation files	313-08
306-27	Accounts payable card files	313-09
306-28	Miscellaneous accounting files	313-10
306-29	Temporary operational files	313-11
306-30	Audit files	313-12
306-31	Cost accounting principal report files	313-13 LL
306-32	Cost accounting subordinate report files	313-14
306-33	Project construction work order files	313-15
306-34	Project construction work order cost files	313-16
306-35	Project work order cost (other than construction) files	313-17
306-36	Project plant in service subsidiary ledger files	313-18
306-37	Revolving fund plant in service cost files	313-19

Old File No.	File Title	New File No.
306-38	Other cost ledger files	313-20
306-39	Basic and intermediate cost media files	313-21
Added	Supervisory office files	313-22
307-01	Nonappropriated fund administrative files	301-02
307-01.1	Check cashing privilege files	314-08
307-02	Nonappropriated fund instruction files	301-01
307-03	Central principal NAF account files	314-01
307-04	Central subsidiary NAF account files	314-02
307-05	Central NAF loan and grant files	314-03
307-06	NAF securities files	314-06
307-07	Central NAF financial report files	314-04
307-08	AER transaction files	729-06, AR 340-18-7
307-09	Welfare fund account files	314-09 <i>CON</i>
307-10	Sundry fund account files	314-10 <i>3YR</i>
307-11	Subsidiary records to welfare and sundry fund account files	314-11
307-12	Constitution and by-laws of welfare and sundry fund activities files	314-12
307-13	Minutes of meeting files	314-13 <i>CON</i>
307-13.1	Army gift fund account files	314-14
307-14	NAF statement and report files	314-07 <i>1YR</i>
307-15	NAF individual employee pay record files	314-21
307-16	Withholding tax exemption certificate files	314-23
307-17	NAF employee leave files	314-22
307-17.1	NAF employee insurance files	314-24
307-18	NAF report of audit files	314-18 <i>3YR OR 2YR</i>
307-19	Preaudit work paper files	314-19
307-20	Audit work paper files	314-20 <i>CON</i>
307-21	NAF bank deposit insurance files	314-05
307-22	Post restaurant fund external files	314-17
307-23	Post restaurant fund internal files	314-17
307-24	Hospital fund account files	314-15
307-25	Vocational training fund accounting files	314-16
307-26	Army theater operation administrative files	315-19
307-27	Army theater fund account files	315-20
307-28	AAF salary and withholding tax files	315-21
307-29	AAF theater authorization files	315-18
307-30	Book department external files	314-17
307-31	Book department internal files	314-17
307-32	AAFES daily report files	315-08
307-33	Army exchange cash register report files	315-09
307-34	AAFES journal and ledger files	315-02
307-35	AAFES accounts receivable files	315-03
307-36	AAFES disbursing files	315-04
307-37	AAFES accounts receivable and payable control files	315-05
307-38	AAFES miscellaneous disbursement files	315-06
307-39	AAFES accountability files	315-07
307-40	AAFES payroll control files	315-15

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<i>Old File No.</i>	<i>File Title</i>	<i>New File No.</i>
307-41	AAFES payroll deduction files	315-16
307-42	AAFES personnel travel files	315-17
307-43	AAFES fidelity bond files	315-10
307-44	AAFES self-insurance files	315-11
307-45	AAFES employee insurance files	315-12
307-46	AAFES comprehensive casualty insurance files	315-13
307-47	AAFES insurance claim files	315-14
307-48	AAFES tax case files	315-01
307-49	NAF R P files	301-07
308-01	Validation files	319-04
308-02	General collection files	319-05
308-03	Household goods shipment excess cost collection files	319-06
308-04	FHA mortgage insurance payment files	319-07
308-05	Depository designation files	319-08
308-06	Banking files	319-09
308-07	Conversion files	319-10
308-08	Disbursing office establishment and appointment files	319-11
308-09	Commercial account claim files	319-12
308-10	Bankruptcy processing files	319-13
308-11	Pecuniary charge appeal files	319-14
308-12	Savings deposit proofing files	319-15
308-13	Unclaimed money files	319-16
Added	Original disbursing officer account files	319-01
Added	Original contract files	319-02
Added	Individual financial history files	319-03