

SERIES 300

UNDER SECRETARY OF DEFENSE (COMPTROLLER) (USD(C))/CHIEF
FINANCIAL OFFICER (CFO), DEPARTMENT OF DEFENSE

300. COMPTROLLER GENERAL (NC1-330-77-13)

The Under Secretary of Defense (Comptroller)/Chief Financial Officer (CFO), Department of Defense is the principal staff assistant to the Secretary of Defense for programming, budgeting, auditing, and fiscal functions. Unless otherwise indicated, permanent files described herein and retired to the WNRC shall become available to the National Archives when 30 years old.

301. RESERVED. (103 Common Mission Files.)

302. RESERVED

303. PRINCIPAL DEPUTY COMPTROLLER PROGRAM/BUDGET FILES

303-01. Comptroller Issues and Action Files. Documents that represent the cognizance of this office over all important Comptroller issues on the programming systems, financial and budget policy.

Disposition: Permanent. Retire to the WNRC when no longer current.

303-02. Plans and Systems (NC1-330-80-7)

303-02.1. Contains documents that develop and establish financial policy. Studies of the policy, recommended changes, and directives.

Disposition: a. Permanent. Retire policy documents and studies to the WNRC when canceled or superseded. b. Destroy documents with Program and/or Budget position on DoD Directives and Instructions when no longer needed for reference purposes.

303-02.2. Congressional Relations. Documents developing DoD actions and positions taken on congressional authorization and appropriation actions; correspondence and documentation supporting DoD appeals; documents on preparation for hearings, proposed statements, and proposed answers to anticipated questions.

Disposition: a. Permanent. Retire to the WNRC when 3 years old. b. Reports published by congressional committees on Comptroller-related DoD matters: Armed Services, budget appropriations, or other regular or ad hoc committees. Destroy when no

longer required for reference. c. Correspondence with Congress of routine, non-policy nature: Destroy when no longer needed for reference purposes.

303-02.3. Budget Matters. Documents that establish budgeting principles, policies, systems, and procedures covering all budget formulation, management, and execution processes within the Department of Defense and that maintain surveillance of the same; economic analyses and studies concerning the budget impact.

Disposition: Permanent. Economic analyses and studies of budget input. Retire to the WNRC when 5 years old. Documents on policy matters, systems, and procedures. Retire to the WNRC when canceled or superseded for permanent retention.

303-02.4. North Atlantic Treaty Organization (NATO) Financial Matters. DoD financial reports to NATO.

Disposition: Permanent. Retire to the WNRC when 10 years old.

303-03. Construction Files.

303-03.1. Documents that review, evaluate and recommend on all the DoD Component's Program Objective Memoranda (POM), budget requests, apportionment requests, and budget execution plans for all military construction, homeowners assistance, or family housing appropriations, and for the areas of national intelligence (or other classified projects).

Disposition: Permanent. Retire to the WNRC when 3 years old. Transfer to the National Archives when 20 years old.

303-03.2. Documents that monitor the execution of the budget for military constructions, homeowners assistance, or family housing appropriations, and for areas of national intelligence (or other classified projects). Reports and studies that accomplish the same. Policy directives and procedures for the management of these programs.

Disposition: Permanent. Retire policy documents when superseded or canceled. Transfer to the National Archives when 20 years old.

303-04. Operations Files.

303-04.1. Documents that review, evaluate, and make recommendations on the DoD Components' POMs, budget requests, apportionment requests, and budget execution plans for the annual cost of operations of the Department of Defense.

Disposition: Permanent. Retire to the WNRC when 3 years old.

303-04.2. Documents that monitor financial execution of the Military Personnel and the Operation and Maintenance appropriations.

Disposition: Retire to the WNRC when 3 years old. Destroy when 25 years old.

303-05. Program and Financial Control.

303-05.1. Analyses of current and projected financial and quantitative data to ascertain financial requirements and progress in terms of obligations and expenditure rates of Department of Defense's appropriations and reports on significant trends.

Disposition: Permanent. Retire to the WNRC when 3 years old.

303-05.2. Primary uses of computer systems and programs supporting the budget process. Computer reports, users manuals, correspondence with programming, and IT support activities.

Disposition: Destroy 5 years after superseded.

303-05.3. Documents that develop and review the Future-Year Defense Program (FYDP). Instructions that establish procedures for its development and input reports from Component activities.

Disposition: a. Procedures and policy on the FYDP and reviews and inputs to the FYDP are permanent. Retire to the WNRC when 5 years old for permanent retention. b. FYDP is permanent. Retire to the WNRC when 5 years old.

303-05.4. Preparations and reviews of the estimates of obligations, expenditures, and estimates of annual carryover of availability. Establishment of reprogramming procedures and processes reprogramming action to Congress when appropriate.

Disposition: a. Permanent reprogramming policy and procedures. Retire policy documents to WNRC when superseded or canceled. b. Reprogramming actions and documents are retired to the WNRC when 3 years old for permanent retention.

303-05.5. Documents that prepare fiscal reports, financial statements, charts, and graphs to support the budget presentation, studies, and economic analyses.

Disposition: Permanent. Retire to the WNRC when 3 years old.

303-05.6. Documents that operate and control the Planning, Programming, and Budgeting System (PPBS); review of all Program Objective Memoranda documents and preparation of program change memoranda and the process of same.

Disposition: Permanent. Retire to the WNRC when 5 years old.

303-05.7. Program and Performance Systems. Documents that prepare policies, plans, and guidance for the maintenance, extension, and improvement of the DoD PPBS. This provides broad policy on the entire planning concept for budgeting, for designating programs and acquisitions to be pursued in the immediate future, and for the next 6 years. Prepares the annual action schedule for Program and/or Budget. Prepares policies and objectives to guide development and implementation of subsystems to the FYDP.

Disposition: Permanent. Retire to the WNRC when canceled or superseded.

303-06. Investment Files. Documents that review, evaluate, and make recommendations on the DoD Components' POMs, budget requests, apportionment requests, and budget execution plans for all procurement, and all research, development, test, and evaluation appropriations of the Department of Defense. Also, documents that review and analyze the execution of the budget for procurement and research, development, test, and evaluation accounts.

Disposition: Permanent. Reviews, evaluations of POMs, budget requests, studies, and reports. Retire to the WNRC when 3 years old. Transfer to the National Archives when 10 years old.

303-07. Revolving Fund Files. Documents that review, evaluate, and make recommendations on the DoD Components' POMs, budget requests, apportionment requests, and budget execution plans for all revolving funds of the Department of Defense. Also documents that review and analyze budget execution for all revolving fund accounts.

Disposition: Permanent. Retire to the WNRC when 3 years old.

303-08. Reserved

303-09. Reserved

304. PRINCIPAL DEPUTY CHIEF FINANCIAL OFFICER (CFO), FILES

304-01. Systems Policy Files

304-01.1. Policy directives and procedures that direct and supervise the development and implementation of programs for improvement of resources and operations in the Department of Defense (other than budget systems).

Disposition: Permanent. Retire to the WNRC when canceled or superseded.

304-01.2. Assist the DoD Components in efforts to improve management systems.

Disposition: Destroy when 3 years old.

304-01.3. Establish and supervise the accounting policy, program and performance measurement, and banking and finance.

Disposition: Permanent. Retire to the WNRC when canceled or superseded.

304-01.4. Correspondence and liaison within the Department of Defense, or with other Government Agencies, international organizations, and foreign governments on the subject.

Disposition: Retire to the WNRC when 3 years old. Destroy when 25 years old.

304-02. Accounting Policy Files. Files that document accounting policies, procedures, operations, and systems. Included among these files are accounting and reporting matters pertaining to:

304-02.1. The Chief Financial Officers Act, the Federal Financial Management Improvement Act, the Government Management and Reform Act, and other legislative matters, including congressional testimony.

304-02.2. The Federal Accounting Standards Advisory Board, the Accounting and Auditing Policy Committee, the Chief Financial Officer Council, the Joint Financial Management Improvement Program, the U.S. Government Standard General Ledger Board and other federal-wide authoritative bodies.

304-02.3. The General Accounting Office, the Office of the Inspector General, the Military Department, internal audit agencies, and other audit and/or investigative organizations.

304-02.4. The Office of Management and Budget, the Department of the Treasury, and other Federal Agencies financial issues.

304-02.5. The Defense Working Capital Fund Board, and other internal DoD deliberative bodies.

304-02.6. Audited Financial Statements, the Defense Working Capital Fund.

304-02.7 Property-related issues, including property in the possession of contractors, valuation, depreciation, capitalization, and National Defense property, plant and equipment.

304-02.8. Inventory-related issues, including operating materials and supplies and valuation of inventory.

304-02.9. Liabilities, including environmental, military retirement and health care.

304-02.10. Inter-DoD and intragovernmental eliminations.

304-02.11. Fund balance with the Treasury.

304-02.12. Current, expired and canceled and/or closed accounts.

304-02.13. Problem disbursements, including intransit disbursements, suspense accounts, triannual reviews of obligations, negative unliquidated obligations and unmatched/undistributed disbursements.

304-02.14. Administrative and personnel-related files and other assorted matters.

Disposition: Permanent. Retire to the WNRC when canceled or superseded.

304-03. Defense Business Operations Fund and/or Unit Cost Development Files. These files document the development of unit cost resourcing systems and the implementation of the Defense Business Operations Fund and related financial management applications.

304-03.1. Financial Management Development Files. These files consist of letters, memos, reports (i.e., final reports), and studies generated by the unit cost task force in the development and coordination of financial management programs and systems within the Services and Defense Agencies.

304-03.2. Business Management Application Files. These files consist of letters, memos, and other correspondence; trip reports and site reports (that affect formulation of guidance or policy); and Service and Agency recommendations pertaining to gain sharing, performance measurement and budgeting, organizational assessment tools, publicity and education/training associated with these management programs.

Disposition: Permanent. Cut off and retire to the WNRC when superseded or obsolete, as prescribed for documents maintained in accordance with 103-01.

304-03.3. Program Budget Decision (PBD)/Defense Management Report Decision (DMRD) Documentation Files. This file consists of input to the PBD/DMRD, which is centrally controlled by the Program and Financial Control Directorate.

304-03.4. DoD Budget Files. These files consist of documentation submitted by the Business Management Directorate in its role in preparing the DoD budget. Not to be confused with submissions pertaining only to the Component's budget described elsewhere in this Instruction (103-04.3.).

Disposition: Destroy after 5 years on or discontinuance, whichever is first, as prescribed for documents maintained in accordance with 103-03.3.

304-03.5. Congressional Testimony Files. These files consist of input prepared by the Business Management Directorate for use during congressional testimony and may include congressional reports, inquiries, and liaison documentation. Not to be confused with congressional correspondence files described elsewhere in this Instruction (102-18.)

Disposition: Cut off upon presentation of submission; destroy when 5 years old. Earlier destruction is authorized when no longer required for reference purposes, as prescribed for documents maintained in accordance with 103-11.

304-03.6. GAO/IG Congressional Action Items (surveys and investigations) Reports and Audits Files. Copies of GAO/IG reports pertaining to the Services and Defense Agencies that are kept for information and reference only.

Disposition: a. Action copies. Cut off and retire to the WNRC when no longer needed for oversight or action; destroy after 15 years. b. Information copies. Destroy when no longer needed for reference purposes, as prescribed for documents maintained in accordance with 103-01.

304-03.7. Business Accounting Systems Development Files. These are letters, memos, monthly, quarterly, and annual financial and budgetary reports, financial systems reviews, copies of Corporate Information Management (CIM) steering committee reports and budget documents, studies of financial policies and systems, and business area analysis reports. Included are comments on proposed issuances of policies and procedures from the USD(C), Defense Finance and Accounting Service, and other DoD offices and Components; miscellaneous correspondence on current financial issues, comments on PBD and other financial and budgetary issues; comments on policies related to the Chief Financial Officers Act, the U.S. Government and DoD Standard General Ledgers, and DoD 7000.14-R.

Disposition: Cut off and retire to the WNRC superseded or obsolete, as prescribed for documents maintained in accordance with 103-01.

304-04. Financial Policy Files.

304-04.1. Files that document finance policies, procedures, operations, and systems. Primary files are documents that develop, promulgate, and interpret DoD-wide finance policies related to:

304-04.1.1. Implementing aspects of the Chief Financial Officers Act, to include the annual development and promulgation of rates affecting user fees charged by the Department of Defense, and provisions of the Prompt Pay Act, the Debt Collection Improvement Act, and the Travel and Transportation Act.

304-04.1.2. Banking and credit union services at military installations in the United States and abroad.

304-04.1.3. Disbursing functions to include liability for disbursing officers, certifying officers and accountable officials.

304-05. RESERVED.

304-06. Contract Audit and Analysis Files.

304-06.1. Documents that plan and develop policies and procedures required for directing and controlling performance of DoD audits or surveys of significant problem areas in defense contractor activities.

Disposition: Permanent. Retire to the WNRC when canceled or superseded.

304-06.2. Policies and plans for contract auditing. Analyses, evaluations, and coordination of audit organizations, programs, operations, and reports of the Department of Defense. Summarize for key officials highlights of audit reports from the DoD Components and obtains follow-up information on action taken. Development of procurement policies, especially cost principles on contract auditing.

Disposition: a. Plans and policies are permanent. Retire to the WNRC when canceled or superseded. b. Summaries of audit reports are to be destroyed when no longer needed for reference.

304-06.3. Documents that develop policy and procedures to be followed in matters on audit of defense contractors' records. Documents containing technical guidance for the Defense Contract Audit Agency (DCAA) as representative of the USD(C). Evaluations of audit instructions developed by the DCAA to ensure consistency with DoD policies. Documents on development of procurement regulations of instructions on contract audit or contract cost practices.

Disposition: Policies and procedures are permanent. Retire to the WNRC when canceled or superseded.

304-06.4. Reports and working papers on special studies performed to evaluate the effectiveness of contract audit support of procurement.

Disposition: Destroy when no longer needed for reference.

304-06.5. Evaluations of GAO reports and proposed DoD responses thereto that involve contract audit or DoD practices.

Disposition: Destroy GAO report copies, evaluations, and proposed responses after all

actions and coordinations have been completed and the documents are no longer needed for reference.

304-06.6. Correspondence with Assistant Secretary of Defense (ASD) offices, Military Departments, Defense Agencies, industry groups, university groups, and public accounting firms on matters affecting the pricing or costing of contracts or the auditing of costs incurred or proposed thereunder.

Disposition: Destroy when no longer needed for reference.

304-07. Business Policy Files (NI-330-00-3).

304-07.1. Documents that develop, promulgate and interpret DoD-wide policies related to accounting and finance systems developments and deployment, internal controls, systems integration, financial data administration; developing reports to the Congress and others on the status of finance, accounting, and interfacing business systems and processes; implementing within the Department major aspects of the Chief Financial Officers Act of 1990, the Federal Financial Management Improvement Act, the Federal Managers' Financial Integrity Act (FMFIA), the Foreign Assistance Act (FAA), and other statutes and regulatory issuances; and supporting the USD(C)/Chief Financial Officer and Deputy Chief Financial Officer on various interagency forums; and promoting and facilitating improvements to financial management processes, systems and organizations.

Disposition: Permanent. cut off and transfer to WNRC when superseded or obsolete, as prescribed for policy-type documents maintained in accordance with series 103-01.

304-07.1.1. Electronic versions of records created by the electronic mail and word applications.

Disposition: Delete when file copy is generated or when no longer needed for reference or updating.