

## **ED Records Schedule**

**SCHEDULE LOCATOR NO.:** 209

**REVISION DATE:** 11/04/2014

**TITLE:** General Accounting Ledgers

**PRINCIPAL OFFICE:** Office of Chief Financial Officer

**NARA DISPOSITION AUTHORITY:** GRS – See disposition instructions

**DESCRIPTION:**

General accounts ledgers, showing debit and credit entries, and reflecting expenditures in summary.

As these records may be maintained in different media formats, this schedule is written to authorize the disposition of the records in any media (media neutral). Records that are designated for permanent retention and are created and maintained electronically will be transferred to NARA in an approved electronic format.

**DISPOSITION INSTRUCTIONS:**

Record copy

**Superseded by GRS 1.1, item 010 (DAA-GRS-2013-0003-0001)**

**TEMPORARY**

Cut off at the close of the fiscal year. Destroy 6 years after final payment or cancellation, but longer retention is authorized if required for business use.

**IMPLEMENTATION GUIDANCE:**

**ARRANGEMENT/ANNUAL ACCUMULATION:**

**PREVIOUS NARA DISPOSITION AUTHORITY:**

**SPECIFIC LEGAL REQUIREMENTS:**

**SPECIFIC RESTRICTIONS:**

**LINE OF BUSINESS:** Administration/Departmental