



SERIES 300 – USD(COMPTROLLER)

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

SERIES DESCRIPTION: Records described in this series relate to the programming, budgeting, auditing, and fiscal functions of the CFO for the Department of Defense, who is the principal staff assistant to the Secretary of Defense, and the Office of USD(Comptroller), which supports this mission.

SERIES APPLIES TO THE FOLLOWING ORGANIZATION: File Numbers within the 300 Series reflect the mission of the Office of the Under Secretary of Defense (Comptroller). **NOTE:** Comptrollers of any other Component falling under the purview of the OSD Records Administrator should use applicable File Numbers in the 200 Series for their financial records.

RECORDS CATEGORY: 301 – RESERVED

RECORDS CATEGORY: 302 – RESERVED

RECORDS CATEGORY: 303

CATEGORY TITLE: Principal Deputy Comptroller Program/Budget Files

CATEGORY DESCRIPTION: Program, budget and related files of the Principal Deputy Comptroller.

FILE NUMBER: 303-01

FILE TITLE: Comptroller Issues and Action Files

FILE DESCRIPTION: Documents that represent the cognizance of this office over all important Comptroller issues on the programming systems, financial and budget policy.

DISPOSITION: Permanent. Cut off when no longer current. Transfer to NARA 25 years after cutoff.

AUTHORITY: NC1-330-77-013, item 303-01

PRIVACY ACT: Not Applicable

FILE NUMBER: 303-02

FILE TITLE: Plans and Systems - Policy

FILE DESCRIPTION: Contains documents that develop and establish financial policy. Studies of the policy, recommended changes, and directives.

DISPOSITION: Permanent. Cut off when case file is closed. Transfer to NARA 25 years after cutoff.

AUTHORITY: NC1-330-80-007, item 303-02.1a

PRIVACY ACT: Not Applicable

FORMER FILE NUMBER: 303-02.1a

FILE NUMBER: 303-02.1a – Moved to 303-02

FILE NUMBER: 303-02.1b – Consolidated into 101-01.2

FILE NUMBER: 303-02.2a – Moved to 303-03

FILE NUMBER: 303-02.2b – Consolidated into 103-14

FILE NUMBER: 303-02.2c – Consolidated into 102-18.1



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FILE NUMBER: 303-02.3a – Moved to 303-04

FILE NUMBER: 303-02.3b – Moved to 303-05

FILE NUMBER: 303-02.4 – Moved to 303-08

FILE NUMBER: 303-03

FILE TITLE: Plans and Systems - Congressional Relations Prior to FY 2017

FILE DESCRIPTION: 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. **NOTE:** Use 206-04.3 for Plans and Systems – Congressional Relations pertaining to the 2017 and forward budgets.

DISPOSITION: Permanent. Cut off annually. Transfer to NARA 25 years after cutoff.

AUTHORITY: NC1-330-80-007, item 303-02.2a

PRIVACY ACT: Not Applicable

FORMER FILE NUMBER: 303-02.2a

FILE NUMBER: 303-03.1 – Moved to 303-09

FILE NUMBER: 303-03.2 – Moved to 303-10

FILE NUMBER: 303-04

FILE TITLE: Plans and Systems – Economic Analyses and Budget Impact

FILE DESCRIPTION: Documents that pertain to economic analyses and studies concerning the budget impact.

DISPOSITION: Permanent. Cut off annually. Transfer to NARA 25 years after cutoff.

AUTHORITY: NC1-330-77-013, item 303-02.4a

PRIVACY ACT: Not Applicable

FORMER FILE NUMBER: 303-02.3a

FILE NUMBER: 303-04.1 – Moved to 303-11

FILE NUMBER: 303-04.2 – Consolidated into 206-07

FILE NUMBER: 303-05

FILE TITLE: Plans and Systems - Budget Matters

FILE DESCRIPTION: 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.

DISPOSITION: Permanent. Cut off annually. Transfer to NARA 25 years after cutoff.

AUTHORITY: NC1-330-77-013, item 303-02.4b

PRIVACY ACT: Not Applicable

FORMER FILE NUMBER: 303-02.3b

FILE NUMBER: 303-05.1 – Moved to 303-12

FILE NUMBER: 303-05.2 – Moved to 303-13

FILE NUMBER: 303-05.3 – Moved to 303-14



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FILE NUMBER: 303-05.4a – Moved to 303-15

FILE NUMBER: 303-05.4b – Moved to 303-16

FILE NUMBER: 303-05.5 – Moved to 303-17

FILE NUMBER: 303-05.6 – Moved to 303-18

FILE NUMBER: 303-05.7 – Moved to 303-19

FILE NUMBER: 303-06

FILE TITLE: Research and Development Investment Files Prior to FY 2017

FILE DESCRIPTION: 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. Includes reviews, evaluations of POMs, budget requests, studies, and reports.

NOTE: Use 206-04.3 for Plans and Systems – Congressional Relations pertaining to the 2017 and forward budgets.

DISPOSITION: Permanent. Cut off annually. Transfer to NARA 25 years after cutoff.

AUTHORITY: NC1-330-77-013, item 303-06

PRIVACY ACT: Not Applicable

FILE NUMBER: 303-07

FILE TITLE: Revolving Fund Files Prior to FY 2017

FILE DESCRIPTION: 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.

NOTE: Use 206-04.3 for Revolving Fund Files pertaining to the 2017 and forward budgets.

DISPOSITION: Permanent. Cut off annually Transfer to NARA 25 years after cutoff.

AUTHORITY: NC1-330-77-013, item 303-07

PRIVACY ACT: Not Applicable

FILE NUMBER: 303-08

FILE TITLE: Plans and Systems - North Atlantic Treaty Organization (NATO) Financial Matters

FILE DESCRIPTION: DoD financial reports to NATO.

DISPOSITION: Permanent. Cut off annually. Transfer to NARA 25 years after cutoff.

AUTHORITY: NC1-330-80-010, item 303-02.5

PRIVACY ACT: Not Applicable

FORMER FILE NUMBER: 303-02.4

FILE NUMBER: 303-09

FILE TITLE: Comptroller Information System (CIS) Master File

FILE DESCRIPTION: Information system containing program data, direct and reimbursable obligations, budget authority, financing orders, obligated and unobligated balances, expiring balances, expenditure



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data (obligated balances, obligations incurred), civilian full time equivalent data and military end strengths for the Department of Defense.

DISPOSITION: Permanent. Cut off annually and pre-accession to NARA in an acceptable medium and format in accordance with federal requirements. Transfer to NARA 20 years after cutoff.

AUTHORITY: N1-330-08-010, item 1

PRIVACY ACT: Not Applicable

FORMER FILE NUMBER(s): 303-05.4a, 303-05.4b, 303-15, 303-16

FILE NUMBER: 303-10

FILE TITLE: Program Resources Collection Process (PRCP) Master File and Specific Reports

FILE DESCRIPTION: Information system containing budget submission data down to the line item level (i.e., number of ships, type of ship, etc.) for DoD Components and OUSD(Comptroller) Directorates, as well as the reports generated from the master file data and made available to the public.

DISPOSITION: Permanent. Cut off annually and pre-accession to NARA in an acceptable medium and format in accordance with federal requirements. Transfer to NARA 20 years after cutoff.

AUTHORITY: N1-330-08-010, item 2

PRIVACY ACT: Not Applicable

FORMER FILE NUMBER(s): 303-03.1, 303-03.2, 303-03.3, 303-04.1

FILE NUMBER: 303-11

FILE TITLE: Program Resources Collection Process (PRCP) Output Files

FILE DESCRIPTION: Outputs for the PRCP, including Procurement Program Reports (P-1), Research Development, Test and Evaluation Programs Reports (R-1), Military Construction, Family Housing, and Base Realignment and Closure (BRAC) Program Reports.

DISPOSITION: Permanent. Cut off annually and pre-accession to NARA in an acceptable medium and format in accordance with federal requirements. Transfer to NARA 20 years after cutoff.

AUTHORITY: N1-330-08-010, item 3

PRIVACY ACT: Not Applicable

FORMER FILE NUMBER(s): 303-03.1, 303-03.2, 303-03.3, 303-04.1

FILE NUMBER: 303-12

FILE TITLE: Program and Financial Control

FILE DESCRIPTION: 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. Cut off annually. Transfer to NARA 25 years after cutoff.

AUTHORITY: NC1-330-77-013, item 303-05a

PRIVACY ACT: Not Applicable

FORMER FILE NUMBER: 303-05.1

FILE NUMBER: 303-13

FILE TITLE: Program and Financial Control - Primary uses of computer systems and programs supporting the budget process.



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FILE DESCRIPTION: Computer reports, users manuals, correspondence with programming, and IT support activities.

DISPOSITION: Temporary. Cut off upon supersession. Destroy 5 years after cutoff.

AUTHORITY: NC1-330-77-013, item 303-05b

PRIVACY ACT: Not Applicable

FORMER FILE NUMBER: 303-05.2

FILE NUMBER: 303-14

FILE TITLE: Program and Financial Control – FYDP

FILE DESCRIPTION: Documents that develop and review the Future-Year Defense Program (FYDP). Instructions that establish procedures for its development and input reports from Component activities. Includes procedures and policy on the FYDP, reviews and inputs to the FYDP, and the FYDP itself.

DISPOSITION: Permanent. Cut off annually. Transfer to NARA 25 years after cutoff.

AUTHORITY: NC1-330-77-013, item 303-05c

PRIVACY ACT: Not Applicable

FORMER FILE NUMBER: 303-05.3

FILE NUMBER: 303-15 – Use 303-09

FILE NUMBER: 303-16 – Use 303-09

FILE NUMBER: 303-17

FILE TITLE: Program and Financial Control - Reports

FILE DESCRIPTION: Documents that prepare fiscal reports, financial statements, charts, and graphs to support the budget presentation, studies, and economic analyses.

DISPOSITION: Permanent. Cut off annually. Transfer to NARA 25 years after cutoff.

AUTHORITY: NC1-330-77-013, item 303-05e

PRIVACY ACT: Not Applicable

FORMER FILE NUMBER: 303-05.5

FILE NUMBER: 303-18

FILE TITLE: Program and Financial Control – POM and PPBS

FILE DESCRIPTION: 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. Cut off annually. Transfer to NARA 25 years after cutoff.

AUTHORITY: NC1-330-77-013, item 303-05f

PRIVACY ACT: Not Applicable

FORMER FILE NUMBER: 303-05.6

FILE NUMBER: 303-19

FILE TITLE: Banking, Finance and Professional Development

FILE DESCRIPTION: Documents which develop and promulgate policies and procedures pertaining to domestic and overseas military banks and credit unions, foreign currencies and minority banking.

DISPOSITION: Permanent. Cut off when cancelled or superseded. Transfer to NARA 25 years after cutoff.



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AUTHORITY: NC1-330-80-010, item 303-09
PRIVACY ACT: Not Applicable
FORMER FILE NUMBER: 303-09.1, 303-09.2, 303-09.3

RECORDS CATEGORY: 304
CATEGORY TITLE: Principal Deputy Chief Financial Officer (CFO) Files
CATEGORY DESCRIPTION: Files relating to the duties of the Principal Chief Financial Officer.

FILE NUMBER: 304-01
FILE TITLE: Systems Policy Files - Improvement of DoD Resources and Operations Systems
FILE DESCRIPTION: 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. Cut off upon close of policy case file. Transfer to NARA 25 years after cutoff.
AUTHORITY: NC1-330-77-013, item 304-01a
PRIVACY ACT: Not Applicable
FORMER FILE NUMBER: 304-01.1

FILE NUMBER: 304-02
FILE TITLE: Systems Policy Files - Improvement of Management Systems
FILE DESCRIPTION: Assistance to DoD Components in efforts to improve management systems.
DISPOSITION: Temporary. Cut off annually. Destroy 3 years after cutoff.
AUTHORITY: NC1-330-77-013, item 304-01b
PRIVACY ACT: Not Applicable
FORMER FILE NUMBER: 304-01.2

FILE NUMBER: 304-02.1 through 304-02.14 – Consolidated into 304-05

FILE NUMBER: 304-03
FILE TITLE: Systems Policy Files - Accounting Program and Performance
FILE DESCRIPTION: Policy directives and procedures that establish and supervise the accounting policy, program and performance measurement, and banking and finance.
DISPOSITION: Permanent. Cut off upon close of case file. Transfer to NARA 25 years after cutoff.
AUTHORITY: NC1-330-77-013, item 304-01c
PRIVACY ACT: Not Applicable
FORMER FILE NUMBER: 304-01.3

FILE NUMBER: 304-03.1 – Consolidated into 304-09
FILE NUMBER: 304-03.2 – Consolidated into 304-09
FILE NUMBER: 304-03.3 – Consolidated into 101-01.2
FILE NUMBER: 304-03.4 – Consolidated into 101-01.2
FILE NUMBER: 304-03.5 – Consolidated into 101-01.2
FILE NUMBER: 304-03.6 – Consolidated into 103-10
FILE NUMBER: 304-03.7 – Consolidated into 304-09



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FILE NUMBER: 304-04

FILE TITLE: Systems Policy Files - Performance Correspondence and Liaison

FILE DESCRIPTION: Correspondence and liaison within the Department of Defense, or with other Government Agencies, international organizations, and foreign governments on the subject.

DISPOSITION: Temporary. Cutoff annually. Destroy 25 years after cutoff.

AUTHORITY: NC1-330-77-013, item 304-01d

PRIVACY ACT: Not Applicable

FORMER FILE NUMBER: 304-01.4

FILE NUMBER: 304-04.1 – Consolidated into 103-01.1 or 103-01.2, as applicable

FILE NUMBER: 304-04.1.1 – Consolidated into 103-01.1 or 103-01.2, as applicable

FILE NUMBER: 304-04.1.2 – Consolidated into 103-01.1 or 103-01.2, as applicable

FILE NUMBER: 304-05

FILE TITLE: Accounting Policy Files

FILE DESCRIPTION: Files that document accounting policies, procedures, operations, and systems. Included among these files are accounting and reporting matters pertaining to:

- The Chief Financial Officers Act, the Federal Financial Management Improvement Act, the Government Management and Reform Act, and other legislative matters, including congressional testimony
- 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
- The General Accounting Office, the Office of the Inspector General, the Military Department, internal audit agencies, and other audit and/or investigative organizations
- The Office of Management and Budget, the Department of the Treasury, and other Federal Agencies financial issues
- The Defense Working Capital Fund Board, and other internal DoD deliberative bodies
- Audited Financial Statements, the Defense Working Capital Fund
- Property-related issues, including property in the possession of contractors, valuation, depreciation, capitalization, and National Defense property, plant and equipment
- Inventory-related issues, including operating materials and supplies and valuation of inventory
- Liabilities, including environmental, military retirement and health care
- Inter-DoD and intragovernmental eliminations
- Fund balance with the Treasury
- Current, expired and canceled and/or closed accounts
- Problem disbursements, including in-transit disbursements, suspense accounts, triannual reviews of obligations, negative unliquidated obligations and unmatched/undistributed disbursements
- Administrative and personnel-related files and other assorted matters.

DISPOSITION: Permanent. Cut off upon close of case file. Transfer to NARA 25 years after cutoff.

AUTHORITY: NC1-330-80-010, item 304-02

PRIVACY ACT: Not Applicable



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FORMER FILE NUMBER: 304-02.1, 304-02.2, 304-02.3, 304-02.4, 304-02.5, 304-02.6, 304-02.7, 304-02.8, 304-02.9, 304-02.10, 304-02.11, 304-02.12, 304-02.13, 304-02.14

FILE NUMBER: 304-06

FILE TITLE: Audit and Analysis Files

FILE DESCRIPTION: 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. Cut off when canceled or superseded. Transfer to NARA 25 years after cutoff.

AUTHORITY: NC1-330-77-013, item 305-01a

PRIVACY ACT: Not Applicable

FORMER FILE NUMBER: 304-06.1

FILE NUMBER: 304-06.1 – Moved to 304-06

FILE NUMBER: 304-06.2 – Moved to 304-07

FILE NUMBER: 304-06.3 – Consolidated into 304-08

FILE NUMBER: 304-06.4 – Consolidated into 304-08

FILE NUMBER: 304-06.5 – Consolidated into 103-13

FILE NUMBER: 304-06.6 – Consolidated into 103-13

FILE NUMBER: 304-07.1 – Moved to 304-10

FILE NUMBER: 304-07.1.1 – RESCINDED

FILE NUMBER: 304-07

FILE TITLE: Internal Auditing Policy

FILE DESCRIPTION: Documents which develop policies and plans with respect to internal auditing in the DoD.

- Defines areas subject to audit.
- Assures that all Defense components and activities are subject to appropriate internal audit coverage.
- Analyses, evaluations, and coordination of internal audit organizations, schedules, programs, reports, operations of the DoD internal audit organizations.
- Reviews of internal audit reports of the Defense audit agencies and disseminates significant audit results to the Secretary and Deputy Secretary of Defense and to interested DoD offices.
- Assistance and guidance with respect to any matters relating to the effective performance of the internal audit mission.

DISPOSITION: Permanent. Cut off when canceled or superseded. Transfer to NARA 25 years after cutoff.

NOTE: Summaries of internal audit reports to be destroyed when no longer required for reference.

AUTHORITY: NC1-330-77-013, item 305-03a

PRIVACY ACT: Not Applicable

FORMER FILE NUMBER: 304-06.2

FILE NUMBER: 304-08

FILE TITLE: Contract Audit Policy

FILE DESCRIPTION: Documents which develop policy and procedures to be followed in matters on audit of Defense contractors' records. Documents containing technical guidance for the Defense Contract Audit



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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: Permanent. Cut off when canceled or superseded. Transfer to NARA 25 years after cutoff.

NOTE: Destroy reports and working papers on special studies performed to evaluate the effectiveness of contract audit support of procurement when no longer needed for reference.

AUTHORITY: NC1-330-77-013, item 305-04a

PRIVACY ACT: Not Applicable

FORMER FILE NUMBER(s): 304-06.3, 304-06.4

FILE NUMBER: 304-09

FILE TITLE: Program and Performance Systems

FILE DESCRIPTION: Documents which

- Prepare policies, plans and guidance for the maintenance, extension and improvement of the DoD Planning Programming System. This provides broad policy on the entire planning concept for budgeting, designating programs and acquisitions to be pursued in the immediate future and for the next 5 years.
- Prepares the annual calendar year action schedule for Program/Budget.
- Significant events and milestones
- Prepares policies and objectives to guide development and implementation of subsystems to the Five Year Defense Program.
- Develops policies, plans and guidance for the measurement of output and performance of DoD activities on a product or capability basis.
- Establishes policies and principles on the use of economic analysis for investment decision.
- Analysis of purchase vs. lease, shared use and similar policy matters related to economic tradeoffs.

DISPOSITION: Permanent. Cut off when cancelled or superseded. Transfer to NARA 25 years after cutoff.

AUTHORITY: NC1-330-77-013, item 304-03

PRIVACY ACT: Not Applicable

FORMER FILE NUMBER(s): 304-03.1, 304-03.2, 304-03.7

FILE NUMBER: 304-10

FILE TITLE: Business Policy Files

FILE DESCRIPTION: 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 when superseded or obsolete. Transfer to NARA 25 years after cutoff.

AUTHORITY: N1-330-00-003, item 1

PRIVACY ACT: Not Applicable

FORMER FILE NUMBER: 304-07.1