

**DISTRICT OF COLUMBIA  
GENERAL RECORDS SCHEDULE 8**

**Stores, Plant, and Cost Accounting Records**

Specialized stores, plant and cost accounting records are maintained by some agencies, particularly those with extensive plant and stock inventories. These records, which essentially reflect the net monetary worth of an agency and its assets are periodically reconciled with the supply data reflected in stock inventory records, but are not procurement papers.

**Stores Accounting:** These records are maintained to provide personal accountability for the receipt and custody of materials and to provide information as to the monetary worth of such materials. Custody is established by accomplished copies of material movement documents, and stores accounting information data are normally reviewed and consolidated by means of records and returns submitted to agency headquarters, where the information is used for procurement planning, budget, and other management purposes. These records do not include papers reflecting the physical movements of material to and from storage points, although they may be involved in posting. Summary data on plant value is also available in pertinent general ledger accounts.

**Plant Accounting:** These records consist primarily of cards recording the principal characteristics of each item of physical plant and equipment, including real property. They constitute primarily a type of inventory control, but in addition are a principal source of data on the capital investment in physical plant (as distinguished from maintenance or operating costs) and other items not normally represented in a store inventory system. Summary data on plant value is also available in pertinent general ledger accounts.

**Cost Accounting:** These records are designed to accumulate and show data on the costs of agency operation, the direct and indirect costs of production, administration, and the performance of program functions of the agency. The data, which are normally accumulated by means of cost reports and statistics accumulated by operating personnel, are ultimately posted to the accounts in the agency general ledgers concerned with operating and program costs. Material costs information is collected by posting requisitions for material or procurement documents to intermediate records, and labor cost information is obtained by charging time expended on individual jobs and projects assigned control numbers for cost control purposes. Cost data are utilized in evaluating economy of agency operation and in preparing budget estimates.

Records created prior to January 1, 1921, must be offered to the D.C. Archives before applying the disposition instructions set forth in this schedule.

This general records schedule was approved by the Board of Commissioners on January 26, 1965.

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ITEM	DESCRIPTION	AUTHORIZED DISPOSITION
1.	<b>Plant Accounting Files.</b>  Plant accounts cards and ledgers pertaining to structures.	Submit request for disposition authority to D.C. Archives
2.	<b>Plant, cost and Stores General Correspondence Files.</b>  Correspondence files of units responsible for plant, cost and stores accounting operations.	Destroy when 3 years old.
3.	<b>Stores Invoice Files.</b>  Invoices or equivalent papers used for stores accounting purposes.	Destroy when 3 years old.
4.	<b>Stores Accounting Files.</b>  Stores accounting returns and reports.	Destroy when 3 years old.
5.	<b>Stores Accounting Work Papers.</b>  Work papers used in accumulating stores accounting data.	Destroy when 2 years old.
6.	<b>Plant Accounting Files.</b>  Plant account cards and ledgers, other than those described in Item 1.	Destroy 3 years after item is withdrawn from plant account.
7.	<b>Cost Accounting Reports.</b>  a. Copies in units receiving reports.  b. Copies in reporting units, and related work papers.	Destroy when 3 years old.  Destroy when 3 years old.
8.	<b>Cost Report Data Files.</b>  Ledgers, forms, and machine-readable records used to accumulate data for use in cost reports.  a. Ledgers and forms.  b. Summary cards.  c. Tabulations.	Destroy when 3 years old.  Destroy when 6 months old.  Destroy when 1 year old.

*DISTRICT OF COLUMBIA GENERAL RECORDS SCHEDULE 6*