

INACTIVE - ALL ITEMS SUPERSEDED OR OBSOLETE

Schedule Number: N1-411-99-001

All items in this schedule are inactive. Items are either obsolete or have been superseded by newer NARA approved records schedules.

Description:

NARA accessioned the records described in items 1-3, and 7-11. Per instructions on the schedule records in items 4 and 5 are stored at NARA National Personnel Records Center. The Federal Records Center Program destroyed the records described in items 6 and 13.

Date Reported: 10/4/2021

INACTIVE - ALL ITEMS SUPERSEDED OR OBSOLETE

REQUEST FOR RECORDS DISPOSITION AUTHORITY		JOB NUMBER N1-411-99-1	
To: NATIONAL ARCHIVES and RECORDS ADMINISTRATION (NIR) WASHINGTON, DC 20408		DATE RECEIVED <i>12-22-98</i>	
1. FROM (Agency or establishment) General Accounting Office		NOTIFICATION TO AGENCY In accordance with the provisions of 44 U.S.C. 3303a, the disposition request, including amendments, is approved except for items that may be marked "disposition not approved" or "withdrawn" in column 10.	
2. MAJOR SUBDIVISION			
3. MINOR SUBDIVISION			
4. NAME OF PERSON WITH WHOM TO CONFER Carol Hillier	5. TELEPHONE 202-512-4525	DATE <i>5-25-99</i>	ARCHIVIST OF THE UNITED STATES <i>John W. Paul</i>
6. AGENCY CERTIFICATION I hereby certify that I am authorized to act for this agency in matters pertaining to the disposition of its records and that the records proposed for disposal on the attached <u>9</u> page(s) are not now needed for the business of this agency or will not be needed after the retention periods specified; and that written concurrence from the General Accounting Office, under the provisions of Title 8 of the GAO manual for Guidance of Federal Agencies,			
<input checked="" type="checkbox"/> is not required; <input type="checkbox"/> is attached; or <input type="checkbox"/> has been requested.			
DATE <i>12/7/98</i>	SIGNATURE OF AGENCY REPRESENTATIVE <i>Carol M. Hillier</i>	TITLE <i>Records Officer</i>	
7. Item No.	8. DESCRIPTION OF ITEM AND PROPOSED DISPOSITION	9. GRS OR SUPERSEDED JOB CITATION	10. ACTION TAKEN (NARA USE ONLY)
	<p>Record Group 411 WNRC Project: Records of the General Accounting Office</p> <p>This schedule provides for disposition authority for Records of the General Accounting Office which are stored at the WNRC. These records were originally transferred under accession number 217-66A-137 and were reallocated to RG 411 in 1988 according to instructions from NARA's Office of Federal Records Centers (NC) due to the establishment of RG 411 and using 1921 (creation of GAO as an agency) as a threshold date.</p> <p>SEE ATTACHED SCHEDULE</p>		

Record Group 411: Records of the General Accounting Office WNRC Project

1. Indian Claim Warrants, 1924-1925.

Arranged chronologically by pay warrant. These records consist of three bound registers marked "Indians" pay warrants. Entries include the name and address of the claimant, the name of the account, the amount of the claim, and the amount actually disbursed. Beneficiaries of the account were most often Native Americans, but occasionally their agents are listed as the beneficiary. Registers approximately 20 x 14 inches (3 inches in thickness).

These records are currently unscheduled but with authority 0413.1/120/04 from the RG 411 schedule (Indian Tribal Claims Files); however, the disposition for this authority reads "Disposal Not Authorized." Also, they are currently under the ITA freeze. These volumes are important because they document a fiscal program involving disbursements to Native Americans in the early twentieth century. Consequently, they have some historical significance towards documenting government attitudes and programs for Native Americans during the 1920s. These records may also be found useful in various litigation involving Native Americans. The ongoing litigation involving many Indian tribes has resulted in both sides of litigations seeking information which NARA sometimes cannot provide. Therefore, any fiscal records relating to Native Americans are important. Tribes, attorneys, and individuals continue on trying to ascertain if the Federal Government made payments to various Indian tribes. Much of this research is being completed for legal purposes.

Volume: 2 cubic feet
WNRC Acc. No.: 411-66E0137, subgroup D

Disposition: PERMANENT. Transfer to the National Archives immediately.

2. World War I Relief Unsettled Loans Files, 1914-1930.

Arranged by claim number (case file). These files consist of correspondence accumulated by the Treasurer pertaining to small loans issued by the United States War Relief Board to American citizens stranded abroad as a result of the outbreak of the First World War in 1914. The loans provided for their protection, advancement for living expenses, and transportation home. These are part of the official records of the Board which was created by Executive Order No. 2013, August 6, 1914. The United States Relief Board consisted of the Secretaries of the Treasury, State, War, and Navy Departments. The Secretary of the Treasury was its Chairman for the period 1914-1915. The loans were issued through the American embassies and consulates but were, in the case of these files, only partially repaid or not repaid at all.

The National Archives currently has a collection of files which document the various activities of

this Board. These files document a primary function of the Board to reclaim monies for loans given by the Federal government for the relief of its citizens. The records provide evidence of that process and may hold interest for social and political historians studying that period. While many of the pieces of correspondence may reflect negatively on certain individuals involved in the non-payment of loans, the material represents a governmental process which was far from routine. Each individual case is unique. Many of the loans were given to naturalized citizens and recent immigrants. Subsequently, historians studying immigration in the early part of the twentieth century may find this information useful in documenting citizens fleeing Europe.

Volume: 31 cubic feet
WNRC Acc. No.: 411-66J0137, subgroup C

Disposition: PERMANENT. Transfer to the National Archives immediately.

3. Index to World War I Relief Unsettled Loans Files, 1914-1930.

Arranged alphabetically by name of debtor. Index consists of small cards pertaining to individuals who owe the United States for loans rendered for relief during the First World War by the United States Relief Board. This is a card index to the previous accession (item 2). The containers are marked "Index cards--unpaid notes".

This series is an index to the unsettled loans provided to United States citizens stranded abroad at the outbreak of World War I described in item 2.

Volume: 2 cubic feet
WNRC Acc. No.: 411-66K0137, subgroup C

Disposition: PERMANENT. Transfer to the National Archives immediately.

4. Army Pay Cards, 1920-1941.

Arranged alphabetically. The records consist of Army field clerks' and regular Army officers' pay cards. The pay cards contain information on the amount of money received, deductions, and mileage payments. [Note: The dates in NARS-5 and Access are listed as c1922-1936.]

These cards are very similar to the World War I Officer pay cards at the National Personnel Records Center (NRP). However, the pay cards for the period 1922-1935 are incomplete. NRP stated that these records would be helpful in their records reconstruction efforts. These documents could, at some point in time, be put into the Auxiliary File as a QM 'P' entry."

Volume: 89 cubic feet
WNRC Acc. No.: 411-66E0137, subgroup B

Disposition: TEMPORARY. Transfer to National Personnel Records Center (NRP) upon approval of this schedule. NRPMO indicated that these can be used for records reconstruction purposes.

5. National Guard Officer Pay Cards, 1929-1936.

Arranged alphabetically by state and name of officer. The records consist of pay cards pertaining to officers in the National Guard. Information in records confined to name, rank, pay period covered, and remarks in some records.

Volume: 17 cubic feet
WNRC Acc. No.: 411-66J0137, subgroup B

Disposition: TEMPORARY. Transfer to National Personnel Records Center (NRP) upon approval of this schedule. NRPMO indicated that these can be used for records reconstruction purposes

6. General Journal, 1926-1932.

Arranged by subject, therein by date. This very large (15 x 12 x 4 inches) account journal is comprised of the following sections: Treasury Cash, Abatements: Collectors of Internal Revenues, Reserves for Revenue Collections for Federal Deposits, Transfers of Revenues, Reserves for Special Deposits, Estimates and Customs Receipts, Appropriations, Accountable Warrants, Disbursing Officers, Suspensions and Allowances, Transfer of Treasury Credits, Repay Warrants, Current Surplus, Expenditures, Expended Appropriations, and Expenditures. Each section is then subdivided by Federal department or agency, therein by date. Each page contains the following entries: date, explanation, general journal voucher number, debit amounts, credit amounts, general journal voucher number, explanation, and date.

This journal has long lost its fiscal and administrative values.

Volume: 1 cubic foot
WNRC Acc. No.: 411-66Z0137, subgroup D

Disposition: TEMPORARY. Destroy upon approval of this schedule.

7. Miscellaneous Ledgers, 1887-1944.

These cloth and leather bound volumes in 68 oversize Hollinger boxes are not arranged; material within volumes is usually listed chronologically. This accession consists of several series of ledgers or registers of claims and settlements pertaining to private individuals, companies, and civilian government agencies. Some volumes are abstracts, registers of correspondence, etc. These records were placed in oversize Hollinger boxes due to water damage on March 1, 1998.

Below is a listing of the ledgers; detailed descriptions of each can be found in the appraisal notes:

- Reclamation Fund Ledger, Act of June 17, 1902, U.S. Treasury in Account with U.S. Reclamation Service, Department of the Interior, 1906-1922.* 2 volumes.
- Appropriation Cash Book, Reclamation Fund, Department of the Interior, U.S. Reclamation Service, 1915-1923.* 1 volume.
- Fiscal Agents Ledger, Reclamation Act of June 17, 1902, Department of the Interior, U.S. Reclamation Service, 1906-1923.* 3 volumes.
- Reclamation Fund Ledger, Treasurer of the U.S., Reclamation Fund Act of June 17, 1902, Department of the Interior, U.S. Reclamation Service, 1912-1916, 1920-1923.* 2 volumes.
- Voucher Record, Record of Vouchers Approved for Payment from the Reclamation Fund Act of June 17, 1902, Department of the Interior, U.S. Geological Survey, Reclamation Service, 1905-1906.* 2 volumes.
- Transfer Voucher Register, Record of Transfers and Credits, Reclamation Fund, Department of the Interior, Reclamation Service, 1905-1913.* 1 volume. NOTE: Includes Indian transactions and should be retained.
- Transfer Voucher Register, Abstracts of Transfer Vouchers, Department of the Interior, U.S. Reclamation Service, 1913-1926.* 1 volume.
- Account Ledger, 1904.* 1 volume.
- Reclamation Service Account Ledger, 1917-1918.* 1 volume.
- Record of Repayments to the Reclamation Fund, 1906-1907.* 1 volume.
- Reclamation Fund Ledger, Department of the Interior, U.S. Geological Survey, Reclamation Service, Jan. 25, 1905 to March 31, 1905.* 1 volume.
- Appropriation Ledger, Department of the Interior, Office of Indian Affairs, 1943.* 7 volumes. NOTE: This should be retained because of Indian accounts information.
- Miscellaneous Account Sheets, 1920-1943.* 1/4 cubic feet. NOTE: This should be retained because of Indian accounts information.
- Docket of Informal Complaints, Department of the Interior, 1888-1896, 1906.* 2 volumes.
- Docket of Applications for Relief, Interstate Commerce Commission, 1887-1895.* 1 volume.
- Register of Disbursing Officers, Auditor for the State and Other Departments, Judicial Division, Treasury Department, 1912-1913, 1915-1916, 1921-1922.* 3 volumes.
- *Register of Certificates, Judicial Fiscal Officers Accounts, Office of the Auditor for the State and Other Departments, Division of Judicial Accounts, Treasury Department, Oct. 1, 1907-March 31, 1923.* 1 volume. [in box 24]
- *Register of Judicial Settlements and Claims, Office of the Auditor for the State and Other Departments, Division of Judicial Accounts, Treasury Department, Dec. 1908-Oct. 1912.* 2 volumes. [in boxes 25-26]
- Register of U.S. Marshals Accounts, Office of the Auditor for the State and Other Departments, Division of Judicial Accounts, Treasury Department, 1909-1910.* 1 volume.
- Register of Commissioner Accounts, Division of Alaska, Office of the Auditor for the State and Other Departments, Division of Judicial Accounts, Treasury Department, 1906-1927.* 1 volume.

***Register of Judicial Settlements and Claims, Office of the Auditor for the State and Other Departments, Division of Judicial Accounts, Treasury Department, July 1907-Dec. 1908.** 1 volume. [in box 29]

Record of Letters Sent, Department of the Interior, 1903-1905. 1 volume.

Register of Audits, Office of the Auditor for the Interior Department, Civil Fiscal Officers, Treasury Department, Oct. 1, 1917-June 30, 1923. 1 volume.

Alphabetical Register of Audits, Office of the Auditor for the Interior Department, Civil Fiscal Officers, Treasury Department, Nov. 1, 1907-Dec. 31, 1914. 2 volumes.

***Index to Disbursing Officer Accounts, 1922-1926.** 10 volumes. [in boxes 34-43]

Register of Audits, Miscellaneous Fiscal Officers, Office of the Auditor for the Treasury Department, July 1, 1907-June 30, 1923. 1 volume.

***Register of Settlements, Receipts and Disbursements, Fiscal Officers Accounts, Miscellaneous Division, Office of the Auditor for the Treasury Department, July 1, 1919-June 30, 1923.** 1 volume. [in box 45]

Register of Accounts of U.S. Attorney, Office of the Auditor for the State and Other Departments, Division of Judicial Accounts, Treasury Department, 1907-1910. 1 volume.

Register of Auditors Judicial Accounts, Office of the Auditor for the State and Other Departments, Division of Judicial Accounts, Treasury Department, 1918-1922. 1 volume.

Alphabetical Register of Audits, Interior Civil Fiscal Officer, 1915-1919. 1 volume.

Register of Audits, Internal Revenue, Fiscal Officers, Treasury Department, July 1, 1907-June 30, 1923. 1 volume.

Diplomatic Statistics, Auditor for the State and Other Departments, Diplomatic and Consular Division, Treasury Department, 1907-1914. 1 volume.

Miscellaneous Accounts for the District of Columbia, Office of Accounts for the State and Other Departments, Division of Judicial Accounts, Treasury Department, 1908-1915. 1 volume.

Miscellaneous Accounts, Office of the Auditor for State and Other Departments, Diplomatic and Consular Division, Treasury Department, 1914-1922. 1 volume.

Record of Settlements with Disbursing Officers, Office of the Auditor for the State and Other Departments, Miscellaneous Division, Treasury Department, July 1, 1904-Sept. 30, 1917. 1 volume.

***Record of Settlements with Disbursing Officers, State and Other Departments Division, General Accounting Office, July 1, 1922-June 30, 1923.** 1 volume. [in box 53]

Numerical Register of Disbursing Officers Accounts, Office of Auditor for the State and Other Departments, Miscellaneous Division, Treasury Department, 1898-1923. 1 volume.

Obligations, CCC-ID (Civilian Conservation Corps?), FY 1939. 1 volume. NOTE: This volume should be retained because it contains Indian accounts.

Miscellaneous Treasury Appropriations, Disbursing Clerk, Office of Auditor for Treasury Department, 1912-1916. 1 volume.

***Record of Disbursement Schedules, 1939-1940.** [unknown provenance] 2-ring binder. [in box 56]

Allotment Ledger, 1942. [unknown provenance, SF 1015] 1 volume. [in box 56]

Personnel Functional Charts, Income Tax Unit, Thru 1930. Oversize charts.
Diplomatic Settlements and Claims, Auditor for the State and Other Departments, Diplomatic and Consular Division, Treasury Department, 1905-1923. 2 volumes.
Register of Payment to U.S. Army, Office of Auditor for War Department, Treasury Department, 1920-1924. 1 volume.
Judicial Accounts of Clerks, Comptrollers Office, Office of the Auditor for State Department and Other Departments, Division of Judicial Accounts, Treasury Department, 1903-1910. 1 volume.
Record of Diplomatic Accounts Received and Settled [Diplomatic Statistics], Office of Auditor for State and Other Departments, Diplomatic and Consular Division, 1905-1909, 1913-1922. 5 volumes.
Payrolls, Project Pay Account Records, National Housing Agency, Federal Public Housing Authority, 1943. 2 flattened FRC boxes with oversize tally sheets.
Record of Disbursing Officers and Clerks Settlements, Disbursing Clerk, Treasury Department, 1892-1897. 1 volume.

Although most of these are account records, they cover an early period in GAO's history and are probably the only records existing which document such financial history. Some volumes, noted above with an asterisk (*) may be destroyed during archival processing because they either contain no context or have very little information of historical interest.

Volume: ~~7~~⁶ cubic feet
 WNRC Acc. No.: 411-66S0137, subgroup D

Disposition: PERMANENT. Transfer to the National Archives immediately. Non-records and records marked with an asterisk (*) can be destroyed during archival processing.

8. Ledgers for Indian Warrants/Settlements and Justice Department Appropriations, Treasury Department, 1924-1935.

Arranged chronologically by register number. These 46 cloth bound ledgers, marked "Detail of Posting to Appropriation Ledger", list the certification number, amount of disbursement, the congressional appropriation from which the funds were taken, and the reason for the appropriation. All but three of the ledgers relate to Native American Indian claims. Ledgers 63, 64, and 65 relate to appropriations for the Justice Department during the period.

Although these are currently scheduled as temporary under 0413.1/034/06A, they should be transferred to the National Archives immediately since they pertain to fiscal history regarding Native Americans. The ongoing litigation involving many Indian tribes has resulted in both sides of litigations seeking information which NARA sometimes cannot provide. Therefore, any fiscal records relating to Native Americans are important. Tribes, attorneys, and individuals continue on trying to ascertain if the Federal Government made payments to various Indian tribes. Much of this research is being completed for legal purposes. The three ledgers relating to the Justice

Department are correctly scheduled and can be destroyed during archival processing.

Volume: 9 cubic feet
WNRC Acc. No.: 411-66J0137, subgroup A

Disposition: PERMANENT. Transfer to the National Archives immediately. Volumes 63-65 can be destroyed during archival processing.

9. Pay Warrants Issued, Check Accounting Division, General Accounting Office, 1923-1925.

Arranged chronologically and by claims number. These 38 over size cloth bound ledgers are pay warrants pertaining to War, Navy, Indians, Treasury, Interior and Public Debt, and Miscellaneous subjects which show number of warrant, requisition or certificate number, appropriation subject, number of check, amount charged, quarter paid, name of recipient, and address of recipient.

The ongoing litigation involving many Indian tribes has resulted in both sides of litigations seeking information which NARA sometimes cannot provide. Therefore, any fiscal records relating to Native Americans are important. Tribes, attorneys, and individuals continue on trying to ascertain if the Federal Government made payments to various Indian tribes. Much of this research is being completed for legal purposes.

Volume: 52 cubic feet
WNRC Acc. No.: 411-66A0137, subgroup D

Disposition: PERMANENT. Transfer to the National Archives immediately.

10. World War II Contract Hardship Claims, Claims Division, 1946-1947.

Arranged alphabetically by company/individual name of claimant. These records consist of correspondence, memo books, letters, and case files regarding procedures, submissions, and decisions deriving from the War Hardship Claims Act 1946 (60 Stat. 902, 41 U.S.C. 106). This Public Law authorized for the relief of hardship claims where work, supplies, or services were furnished to the Federal government under contract during World War II and for which relief was sought through the U.S. Court of Claims. Under the provisions of this act, claimants had a limited six month period in which to seek a claim. Upon receipt of a claim, the war agency was to submit a copy of the claim to GAO for verification of the list of contracts and subcontracts shown in the claim. GAO was required to advise the war agency of any discrepancies between its records and the list of contracts and subcontracts set forth in the claim and to furnish any facts in the files pertinent to the consideration and settlement of the claim. Before any claim was to be paid under the Act and a set of regulations issued as Executive Order 9786, the war agency considering the claim was to notify GAO as to the proposed settlement, and GAO was to notify the war agency as to whether the Federal government had any outstanding claims against the

claimant.

These files seem to involve significantly more than simply case files of the individual claims. Because the law was short-lived, and GAO had a specific role in the compliance activities of the law, these records represent evidence of the GAO role in the function aspects of the War Hardship Claims Act. These files contain a number of unique situations which required equally unique interpretations to the law by the Office of the Comptroller General and the Audit Division, GAO. These are documented by letters, affidavits, memos, etc., on a case file basis by company name and individual name of the claimants. The records also include several internal GAO files on procedures, submissions, and decisions which significantly detail the GAO program in this respect. The procedures, submissions, and decisions files should be retained for their evidentiary value of GAO interpretations of the War Hardship Claims Act and Regulations.

Volume: 6 cubic feet
WNRC Acc. No.: 411-66W0137, subgroup C

Disposition: PERMANENT. Transfer to the National Archives immediately.

11. Claims Settlement Files, 1922-1924.

Arranged by claim number and in alphabetical order. These files in small envelopes are related to a variety of settled claims audited by GAO which were contested by the claimant. Many of them were allowed, but some contested claims were disallowed. The individual files include original correspondence, bills, travel expenses, certificates of settlement, canceled checks, and all pertinent data to the claim.

A very large percentage of the claims are Native American related. The ongoing litigation involving many Indian tribes has resulted in both sides of litigations seeking information which NARA sometimes cannot provide. Therefore, any fiscal records relating to Native Americans are important. Tribes, attorneys, and individuals continue on trying to ascertain if the Federal Government made payments to various Indian tribes. Much of this research is being completed for legal purposes.

These should be retained not only due to the Native American material but also because many of the files contain correspondence which may have set precedence or can be utilized as evidence of policy decision-making. Disposable materials such as canceled checks can be destroyed during archival processing.

Volume: 42 cubic feet
WNRC Acc. No.: 411-66W0137, subgroup A

Disposition: PERMANENT. Transfer to the National Archives immediately. Destroy temporary materials such as canceled checks during archival processing.

12. General Court-Martial Orders, 1922-1927.

Arranged by Corps location and order number. These folded bundled forms are a mix of fiscal information and mimeographed copies of court martial orders showing name, number, unit, charge, specifications [details], pleas, findings, sentence, and action. These are currently scheduled under GRSN/6/4 which is not accurate.

The National Personnel Records Center (NRP) does not wish to accept this collection. When NRP needs court-martial data in order to establish an accurate date/character of separation, they require not only the court-martial but also the court-martial proceedings and all supplementary orders created after the appellate review. All of this information is contained in the General Court-Martial Case Files and is necessary to determine the final outcome of the veteran's sentence. The General Court-Martial Orders simply do not contain enough information to make a determination of the date of discharge and character of service.

Volume: 6 cubic feet
WNRC Acc. No.: 411-66B0137, subgroup B

Disposition: TEMPORARY. Destroy upon approval of this schedule.