



**VISAYAS**  
STATE UNIVERSITY

OFFICE OF THE  
**PRESIDENT**




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**MEMORANDUM CIRCULAR NO. 02**  
Series of 2025

TO: **All Concerned**

RE: **Submission of NAP Form No. 1 - Records Inventory and Appraisal**

FROM:   
**PROSE IVY G. YEPES, EdD**  
University President

DATE: **January 6, 2025**

This is to reiterate the use of the updated form as per OP MC No. 46, series of 2024.

In relation to **NAP (National Archives of the Philippines) General Circular No. 5, dated October 10, 2023**, which prescribes the use of uniform standards or guidelines to be followed by the government agencies in the disposal or destruction of valueless records, and **NAP Memorandum Circular No. 12-23-66, dated December 4, 2023**, on the use of the new form during the conduct of inventory maintained by each office and by the agency as a whole.

Under Article III, Rule 3 General Guidelines states that all government agencies should use the General Records Disposition Schedule (GRDS), Agency Records Disposition Schedule (RDS), and/or specific laws and regulations in determining public records for disposal.

Attached is the NAP General Circular, including the updated **General Records Disposition Schedule (GRDS)** with additional records series titles and descriptions, including their authorized retention periods, the revised NAP Form No. 1 in excel file and the procedural guidelines for your reference.

Please be advised that the amended GRDS will serve as your guide while completing your FY 2024 NAP Form No. 1 (Records Inventory and Appraisal) for submission to the Records Management and Archives Office (RMAO) on or before January 31, 2025.

For your information and guidance.

**OFFICE OF THE PRESIDENT**

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## National Archives of the Philippines

REPUBLIC OF THE PHILIPPINES  
NATIONAL ARCHIVES OF THE  
PHILIPPINES

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NAP GENERAL CIRCULAR No. 5  
October 10, 2023

To : HEADS OF ALL BRANCHES OF THE  
GOVERNMENT, CONSTITUTIONAL  
OFFICES, LOCAL GOVERNMENT  
UNITS (LGUS), GOVERNMENT-OWNED  
AND CONTROLLED CORPORATIONS  
(GOCCs), GOVERNMENT FINANCING  
INSTITUTIONS (GFLs), STATE  
UNIVERSITIES AND COLLEGES  
(SUCs), PHILIPPINE EMBASSIES,  
CONSULATES AND OTHER  
PHILIPPINE OFFICES ABROAD.

SUBJECT : GUIDELINES ON THE DISPOSAL  
OF VALUELESS RECORDS IN  
GOVERNMENT AGENCIES

RA 9470, the National Archives of the Philippines Act of 2007, renamed Records Management and Archives Office as the National Archives of the Philippines, mandated to plan, develop, prescribe, disseminate, and enforce policies, rules, and regulations, and coordinate government-wide programs governing the creation, general protection, use, storage and disposition of public records.

In compliance with Section 9 (1) (2) of Article II and Section 18 of Article III, the following guidelines on the disposal of valueless records in all government agencies are hereby fixed and issued for the guidance of all concerned.

All other issuances or parts thereof inconsistent with this Circular are hereby superseded and amended accordingly.

(Sgd.) VICTORINO MAPA MANALO, CESE  
*Executive Director*

GUIDELINES ON THE DISPOSAL OF VALUELESS  
RECORDS IN GOVERNMENT AGENCIESArticle I  
COVERAGE

## Rule 1.

This circular prescribes uniform standards or guidelines to be followed by the government agencies in the disposal or destruction of their valueless records.

These guidelines on the Disposal of Valueless Records in Government Agencies consist of six (6) parts: (1) Coverage, (2) Definition of Terms, (3) General Requirements on the Disposal of Valueless Records, (4) Records Disposal Procedures, (5) Offenses and Penalties, and (6) Miscellaneous Provisions.

The General Records Disposition Schedule (GRDS) common to ALL GOVERNMENT AGENCIES series of 2023 is attached to these guidelines.

Article II  
DEFINITION OF TERMSRule 2. *Definition*

*Administrative Value* – refers to the usefulness of records to the originating or succeeding agency in the conduct of current business;

*Agency* – refers to any agency other than the National Archives of the Philippines;  
*Agency Personnel Concerned* – refers to Agency Records Officer/Archivist/Records Custodian;

*Appraisal* – refers to the study of records, their relationships, and contents to determine their utility values as to administrative, fiscal, legal, and archival Value and time values, whether temporary or permanent;

*Authorized Representative* – refers to an official/employee given the right to act as a witness in the disposal of valueless records;

*Authority* – refers to a conclusive statement leading to an official decision;

*Authority to Dispose of Records* – refers to written permission issued by the Executive Director of the National Archives of the Philippines (NAP) to government agencies for the destruction of valueless records;

*Disposal* – refers to the act of selling, landfill/burying, or any other way of discarding valueless records in accordance with the provision of R.A. 9470;

*Disposal Procedures* – refer to a series of steps in the disposal of valueless records;

*Economical Disposal* – refers to management ways of discarding valueless records that will generate savings in terms of space, equipment, human resources, and other source of income;

*Evaluation* – refers to the act of examining disposable records to assess their Value, quality, importance, and extent of physical condition;

*Examination* – refers to the process of looking at and considering something carefully;

*Executive Director* – refers to the head of the National Archives of the Philippines;

*Financial Records* – refer to records created and maintained by the Agency about their financial transactions and obligations;

*Fiscal Value* – refers to the relative worth or usefulness of records pertaining to financial transactions and obligations of agencies and organizations;

*General Records Disposition Schedule* – refers to a records control schedule governing the Disposition of specified recurring records series common to all government agencies issued by National Archives of the Philippines;

*Inventory* – refers to a descriptive listing of the records holding by record series indicating its specific location, inclusive dates and volume in cubic meters; conduct of related activities to locate, identify, describe, count, and measure all records in the office and storage area including all loose and bound papers, microfilms, optical disks, and magnetic tapes and disks;



*Legal Value* – refers to the Value of records containing evidence of legally enforceable rights or obligations of government and/or private person;

*Letter of Availment* – refers to letter of agencies availing the services of the NAP official buyers of valueless records;

*Mode of Disposal* – refers to the destruction of valueless records by Sale, Landfill/ Burying, or any other ways;

*Permanent Records* – refer to records whose usefulness is worthy of preservation because of their administrative, legal and/ or archival (historical and research) significance;

*Public Records* – refer to records or classes of records, in any form, in whole or in part, created or received, whether before or after the effectivity of RA 9470, by a government agency in the conduct of its affairs, and have been retained by that government agency or its successors as evidence or because of the information contained therein;

*Records* – refer to information, whether in its original form or otherwise, including documents, signatures, seals, texts, images, sounds, speeches, or data compiled, recorded, or stored, as the case may be:

- (1) in written form on any material; or
- (2) on film, negative, tape, or other medium so as to be capable of being reproduced; or
- (3) by means of any recording device or process, computer, or other electronic device or process;

*Records Disposition* – refers to the systematic transfer of non-current records from office to storage area, identification and preservation of archival records, and the destruction of valueless records;

*Records Disposition Schedule* – refers to a listing of records series by organization showing, for each records series, the period of time it is to remain in the office area, in the storage (inactive) area, and its preservation or destruction;

*Records Series* – refer to a group of related records arranged under a single unit or kept together as a unit because they deal with a particular subject, result from the same activity, or have a unique form;

*Request for Authority to Dispose of Records* – refers to NAP Form No. 3 used in the disposal of valueless records;

*Requesting Agency* – refers to any agency other than the National Archives of the Philippines who have filed a request for authority to dispose of records;

*Retention Period* – refers to the specific period of time established and approved by the National Archives of the Philippines as the life span of records, after which they are deemed ready for permanent storage or destruction;

*Temporary Records* – refer to records that already serve the purpose for which they had been created;

*Valueless Records* – refer to all records that have reached the prescribed retention periods and outlived the usefulness to the Agency or the government as a whole;

*Volume of Records* – refers to the quantity of records in terms of cubic meter.

### Article III

## GENERAL REQUIREMENTS ON DISPOSAL OF VALUELESS RECORDS

### Rule 3. *General Requirements*

- 3.1. Use the General Records Disposition Schedule (GRDS), Agency Records Disposition Schedule (RDS) and/ or specific laws and regulations in determining public records for disposal.
- 3.2. Ensure that only records with a Disposal Schedule are destroyed after the completion of its period for storage.
- 3.3. Ensure that records to be disposed have a number and subject/title as in the Agency Records Disposition Schedule and General Records Disposition Schedule.

- 3.4. Conduct periodic examination of agency files at least once a year to identify valueless records that can be requested for disposal.
- 3.5. Separate the records for disposal from those for further retention as suggested by the National Archives of the Philippines.
- 3.6. Do not dispose any public records under their administration and control without authority from the National Archives of the Philippines.
- 3.7. Do not dispose public records that are involved in any case until they are finally decided upon or settled.
- 3.8. Do not dispose financial records that are subject to audit by the Commission on Audit until they are post-audited and finally settled.

#### Article IV DISPOSAL PROCEDURES

##### *Rule 4. Determination of Valueless Records for Disposal*

- 4.1. Agency personnel concerned shall determine the valueless records by checking their specific and authorized retention periods using the Agency's RDS, GRDS and/or specific laws and regulations as the legal basis.
- 4.2. Agency personnel concerned shall estimate the volume of the valueless records to determine and facilitate economical disposal.

##### *Rule 5. Request for Authority to Dispose*

- 5.1. Agency personnel concerned shall accomplish the Request for Authority to Dispose of Records (NAP Form No. 3) in three (3) copies and properly fill out the specific record series, period covered, volume, and authorized retention periods in the Agency RDS, GRDS and/or specific laws and regulations are complied with such as:
  - 5.1.1. financial records that are subject to audit by the Commission on

Audit (COA) were post audited and finally settled and

- 5.1.2. the records involved in a case or investigation were finally decided upon or settled.
- 5.2. Upon completion of the Request for Authority to Dispose of Records and the agency officials concerned have approved and signed the request, agency personnel involved shall submit the same to NAP.

##### *Rule 6. Evaluation of Disposable Records*

- 6.1. Upon receipt of the Request for Authority to Dispose of Records, the same shall be forwarded to the Chief of Records Management Services Division (RMSD) for NCR and Luzon requests; Head of Cebu Regional Archival Network (RAN) for Visayas requests and Head of Davao Regional Archival Network (RAN) for Mindanao requests.
- 6.2. The Chief of RMSD/Cebu RAN/Davao RAN concerned shall assign a division staff to evaluate the records requested for disposal, who shall then prepare and submit an analysis report based on their evaluation and/or examination.

##### *Rule 7. Authority To Dispose*

- 7.1. The Executive Director, upon the recommendation of the Chief of RMSD/ Cebu RAN/ Davao RAN and based upon their final evaluation and judgment, shall issue the Authority to Dispose of Records indicating therein the mode of disposal.

##### *Rule 8. Notification Of Actual Disposal*

- 8.1. Upon approval of the Request for Authority to Dispose of Records, the requesting Agency shall be notified of its approval.
  - 8.1.1. In case the mode of disposal is by Sale, the guidelines on Government Procurement shall



be followed in the selection of contracted buyers. A copy of the contract shall be submitted to NAP prior to the actual disposal. For agencies that opted to avail the services of NAP official buyer, a letter of availment shall be submitted to NAP.

- 8.2. The Chief of RMSD/Cebu RAN/Davao RAN concerned shall inform the requesting Agency of the actual date of disposal, which will notify its Resident Auditor on the date of actual disposal.

*Rule 9. Segregation And Custody Of Valueless Records*

- 9.1. The Records Officer/Archivist/Records Custodian of the Agency shall supervise the segregation of valueless records and be responsible for their safekeeping until their actual disposal.

*Rule 10. Actual Disposal*

- 10.1. Authorized Representatives shall witness actual disposal from the requesting Agency, NAP, and COA to ensure that the records to be disposed of are the same ones authorized for disposal.
- 10.2. Witnessing of actual disposal by NAP authorized Representative shall be dispensed with for those agencies that have been compliant with all the government recordkeeping requirements as ascertained by NAP or in instances deemed appropriate and expedient by the Executive Director based on economy, nature of records series involved and track records of the Agency.

*Rule 11. Certificate of Disposal*

- 11.1. A Certificate of Disposal shall be prepared in three (3) copies by the NAP authorized Representative who will witness the actual disposal of records

and ensure that all pertinent data are complete.

- 11.2. In cases where the witnessing by NAP authorized Representative is dispensed with, the Records Officer/Archivist/Records Custodian of the Agency shall prepare the said Certificate of Disposal in three (3) copies.
- 11.3. The distribution of copies shall be as follows: Requesting Agency - Original Copy; NAP - 2nd Copy; and COA - 3rd Copy.

*Rule 12. Proceeds Of Sale*

- 12.1. All proceeds realized from the sale of valueless records shall be remitted to the National Fund, Local Government Fund, Revolving or Trust Fund.

*Rule 13. Disposal of Damaged Public Records*

- 13.1. Disposal of damaged permanent public records and damaged public records that have not yet passed their prescribed retention periods shall be considered for authorized disposal only upon submission to NAP of the following requirements:

13.1.1. Official Report pertaining to the non-usability and extent of damage done to the records; causes of the damage to the public records; photo documentation and information on what other agency records series can the data or information of the damaged public records be found;

13.1.2. Request for Authority to Dispose of Records (NAP Form No. 3) in three (3) copies and properly filled out with the specific records series, period covered and volume of the damaged public records, approved and signed by agency officials concerned;

13.1.3. Certification that the said damaged public records that are subject of audit by the Commission on Audit were post-audited and finally settled, and/or the records involved in a case or investigation were finally decided upon or settled; and,

13.1.4. If expediency demands and upon the order of the Executive Director, an official report from the NAP Representative shall conduct an actual physical inspection and evaluation of the damaged public records.

13.2. Upon issuance of authority to dispose, the same disposal procedures in these guidelines shall be strictly complied with.

#### Article V

#### OFFENSES AND PENALTIES

##### Rule 14. *Offenses*

14.1. A person who, willfully or negligently, damages a public record or disposes of or destroys a public record in violation of the provisions of R.A. 9470 and its IRR or contravenes or fails to comply with any provision of said Act

and its IRR shall be deemed to have committed an offense.

##### Rule 15. *Penalties*

15.1. Any public officer committing any of the unlawful acts of omissions mandated under R.A. 9470 shall be punished by a fine of not less than Five Hundred Thousand Pesos (Php 500,000.00) but not exceeding One Million Pesos (Php 1,000,000.00) or be imprisoned for not less than five (5) years but not more than fifteen (15) years and/or both fine and imprisonment at the discretion of the court without prejudice to the filing of administrative charges that would result to such public officer's perpetual disqualification from public office, and forfeiture, in favor of the government, of his salary and other lawful income.

#### Article VI

#### MISCELLANEOUS PROVISIONS


##### Rule 16. *Repealing Clause*

All orders, rules, and regulations or part thereof, which are inconsistent herewith, are hereby repealed or amended accordingly.

##### Rule 17. *Effectivity*

This Circular shall take effect fifteen (15) days after its publication in the *Official Gazette*.



<div><div>NATIONAL ARCHIVES OF THE PHILIPPINES <i>Pambansang Sinupan ng Pilipinas</i> GENERAL RECORDS DISPOSITION SCHEDULE Common to all Government Agencies Series of 2023</div></div>		
ITEM NUMBER	RECORDS SERIES TITLE AND DESCRIPTION	AUTHORIZED RETENTION PERIOD
ADMINISTRATIVE AND MANAGEMENT RECORDS		
1	ACKNOWLEDGEMENT RECEIPTS	1 year
2	ANTI-RED TAPE AUTHORITY (ARTA) RECORDS	2 years after superseded
3	BROCHURES / LEAFLETS / PAMPHLETS (ABOUT OR BY THE AGENCY)	1 year provided 1 copy is retained for reference
4	CALENDARS / SCHEDULES OF ACTIVITIES OR EVENTS	1 year
5	CERTIFICATES Appearance Disposal of Valueless Records with Supporting Documents Travel Completed	1 year PERMANENT 1 year
6	CERTIFICATIONS	1 year
7	CHARTS Functional Organizational	PERMANENT
8	CORRESPONDENCE Non - Routine  Routine	To be filed with appropriate record series and should follow the retention period in which records are attached 2 years after acted upon
9	CUSTOMER FEEDBACK SURVEYS	1 year after evaluated
10	DIRECTORIES OF EMPLOYEES / OFFICIALS	2 years after updated
11	ENDORSEMENTS	6 months or to be filed with appropriate records series
12	FEASIBILITY STUDIES	Permanent if implemented, otherwise dispose after 5 years from date of record
13	FREEDOM OF INFORMATION FILES Appeals Manual  Report Request	2 years after acted upon / settled PERMANENT, other copies can be disposed of 2 years after revised / superseded 1 year after incorporated in the Annual Report 1 year after acted upon
14	GATE PASSES	6 months
15	HEALTH DECLARATION / CONTACT TRACING	3 months after evaluated
16	INQUIRIES	2 years after acted upon
17	INTERNATIONAL ORGANIZATION FOR STANDARDIZATION FILES Documented Information Maintained Code of Practice / Procedure  Forms Plans Action Quality Quality Manual/Policy	PERMANENT, other copies can be disposed of 2 years after superseded 1 year after revised / superseded  3 years after implemented 2 years after superseded PERMANENT, other copies can be disposed of 2 years after superseded

ITEM NUMBER	RECORDS SERIES TITLE AND DESCRIPTION	AUTHORIZED RETENTION PERIOD
17 (con't)	INTERNATIONAL ORGANIZATION FOR STANDARDIZATION FILES Documented Information Retained Quality Objectives Functional Quality and Action Plan Top Level and Functional Auditor / Auditee Evaluation Competency Gap Assessment for Auditors Conference Notice Context of the Organization Logs (COTO) Feedback Mechanism/ Customer Satisfaction Survey / Issue Logs Stakeholder's Analysis / Requirements Strengths, Weaknesses, Opportunities, Threats (SWOT) Document Review and Approval Record Masterlists Minutes of Management Review / IQA Meeting Non-Conformity Matrix Quality References (QR) Reports External / Internal Quality Audit (IQA) IQA Status Key Performance Measures Summary / Graph Analysis Monthly Accomplishment / Summary Non-Compliance and Corrective Action Quality Workplace Evaluation Root Cause Analysis Risk / Opportunity Assessment Register ISO Certifications	3 years after superseded  2 years 2 years 1 year  3 years after evaluated 3 years 3 years 1 year 3 years PERMANENT 4 years 2 years 3 years 3 years 4 years 2 years after evaluated 2 years 3 years PERMANENT, other copies can be disposed of 2 years after expired / renewed
18	ISSUANCES Issued by or for the head of agency documenting policies / functions / programs of the agency Issued by or for the head of agency reflecting routine information or instruction	PERMANENT 2 years after superseded
19	LISTS Associations Committees Cooperatives Donors Mailings	1 year after updated
20	LOGBOOKS Incoming/Outgoing Correspondence Visitors Ordinary Very Important Persons	2 years after date of last entry 2 years after date of last entry PERMANENT
21	MANUALS OF OPERATION	PERMANENT, other copies can be disposed of 5 years after revised
22	MEETINGS / PROCEEDINGS FILES Agenda Minutes Audio Recordings  Board / Executive Committee Staff Notices	1 year  1 year after final minutes is prepared and approved by the committee PERMANENT 1 year 1 year
23	OFFICIAL GAZETTES	PERMANENT
24	PLANS Action / Work Strategic	3 years after implemented
25	PRESS RELEASES (ABOUT OR BY THE AGENCY)	PERMANENT

ITEM NUMBER	RECORDS SERIES TITLE AND DESCRIPTION	AUTHORIZED RETENTION PERIOD
26	PROPOSALS	PERMANENT if implemented, otherwise dispose 5 years from the date of record
27	PUBLICATIONS (RECORD SET)	PERMANENT
28	REORGANIZATION RECORDS	PERMANENT
29	REPORTS	
	Acceptance	2 years
	After Activity (Trainings , Seminars, Meetings)	2 years after incorporated in the Annual Report
	Annual / Special	
	Agency	PERMANENT
	Division / Section / Unit / Office	2 years after incorporated in the Agency Annual Report
	Inspection	2 years
	Monthly / Semi-Annual / Weekly / Quarterly	2 years after incorporated in the Annual Report
	Terminal	PERMANENT
30	SLIPS	1 year
	Locator	
	Permission	
	Routing	
31	SPEECHES (RECORD SET)	PERMANENT
32	STANDARD OPERATING PROCEDURES (SOP)	PERMANENT
33	TRIP TICKETS	1 year
34	VIDEO RECORDINGS	
	Closed-Circuit Television (CCTV)	6 months after status report on operations had been prepared
	Regular Activities	1 year
	Special Activities / Events	PERMANENT
35	WORK PROGRAMS	3 years after implemented
<b>BUDGET RECORDS</b>		
36	ALLOTMENT FILES	
	Advices	
	Allotment	3 years
	Modification (MAF)	3 years after settled
	Use of Personal Service(PS)	3 years after settled
	Agency Budget Matrixes	3 years
	Allotment Release Orders	3 years
	General (GARO)	
	Special (SARO)	
	Obligation Request/Slips (ORS formerly ALOBS)	3 years
	Plan of Work and Request for Allotment	3 years
	Registries	10 years
	Allotment, Obligations and Disbursement	
	Capital Outlays (RAODCO)	
	Financial Expenses (RAODFE)	
	Maintenance and Other Operating Expenses	
	Personal Services (RAODPS)	
	Budget, Utilizations and Disbursement	
	Requests for Obligation of Allotment (ROA)	3 years
	Statement of Allotment, Obligations and Balances (SAOB)	3 years
	Statement of Appropriations, Allotment and Advice (SAAA)	3 years
37	ANNUAL / SPECIAL / SUPPLEMENTAL BUDGETS	3 years
38	BUDGET AND FINANCIAL ACCOUNTABILITY REPORTS	3 years
	Aging of Due and Demandable Obligations(ADDO) - FAR No.3	
	Lists of Allotments and Sub-Allotments(LASA)-FAR No. 1-B	



ITEM NUMBER	RECORDS SERIES TITLE AND DESCRIPTION	AUTHORIZED RETENTION PERIOD
38 (con't)	BUDGET AND FINANCIAL ACCOUNTABILITY REPORTS Monthly Report of Disbursements (MRD) - FAR No. 4 Quarterly Physical Report of Operation (QPRO) - BAR No. 1 Quarterly Report of Revenue and Other Receipts (QRROR) - FAR No. 5 Statement of Appropriations, Allotments, Obligations, Disbursements and Balances (SAAODB) - FAR No. 1 Statement of Approved Budget, Utilizations, Disbursements Balances (SABUD) - FAR No. 2 (for Off - Budget Fund) Summary of Appropriations, Allotments, Obligations, Disbursements and Balances by Object of Expenditures (SAAODBOE) - FAR No. 1 - A Summary of Approved Budget, Utilizations, Disbursements and Balances by Object of Expenditures (SABUDBOE) - FAR No. 2 - A (for Off - Budget Fund)	3 years
39	BUDGETARY CEILINGS	3 years
40	BUDGET ESTIMATES INCLUDING ANALYSIS SHEETS AND ESTIMATES OF INCOME	3 years
41	BUDGET EXPENDITURES Programs Source of Financing	5 years
42	BUDGET ISSUANCES (THOSE USED AS AUTHORITY FOR AGENCY TRANSACTIONS)	10 years
43	BUDGET PROPOSALS	3 years
44	BUDGET SHEET ANALYSIS	3 years
45	BUDGET UTILIZATION REQUEST AND STATUS (BURS)	3 years
46	GENERAL APPROPRIATIONS ACTS	3 years
47	NOTICES Allocations Cash Transfer Request and Status Adjustment Budget Utilization Obligation	3 years
48	ORGANIZATIONAL PERFORMANCE INDICATOR FRAMEWORK (OPIF)	PERMANENT
49	SPECIAL / SUPPLEMENTAL BUDGETS	3 years
50	WORK AND FINANCIAL PLANS	3 years
<b>FINANCIAL AND ACCOUNTING RECORDS</b>		
51	ABSTRACTS Daily Collections Deposits and Trust Funds General Collections Sub - Vouchers	5 years 5 years 5 years 2 years
52	ADVICES Checks Issued and Cancelled Remittance	4 years 10 years
53	ANNUAL STATEMENTS OF ACCOUNTS PAYABLE	PERMANENT
54	AUDITOR'S CONTRACT CARDS	3 years
55	AUTHORITIES FOR ALLOWANCES	2 years after terminated

ITEM NUMBER	RECORDS SERIES TITLE AND DESCRIPTION	AUTHORIZED RETENTION PERIOD
56	AUTHORIZATIONS Overtime Purchase of Equipment/Property Transfer of Fund Travel	1 year after expired
57	BANK SLIPS Deposits Remittances Withdrawal	10 years
58	BILLS	10 years after settled
59	BONDING FILES Action Applications/Requests Fidelity/Surety Bond Indemnity for Issuance of Due Warrant	3 years 3 years 5 years after expired / terminated 3 years
60	BOOKS OF ORIGINAL ENTRY Journals Analysis of Obligation Bill Rendered Cash Cash Disbursement Cash Receipts Check Disbursement Checks Issued Collection and Deposit Disbursement by Disbursing Officer General Ledgers Expense General Subsidiary	PERMANENT
61	CASH FILES Allocation Ceilings Disbursements  Flow Charts Receipts  Registers Disbursements In Bank Receipts	3 years after settled 10 years provided post audited, finally settled, and not involved in any case PERMANENT 10 years provided post audited, finally settled, and not involved in any case PERMANENT
62	CERTIFICATES Settlement and Balances Shortages	10 years provided post audited, finally settled, and not involved in any case
63	CERTIFICATIONS OF AVAILABILITY OF FUNDS	1 year after settled
64	CHECKS AND CHECK STUBS	10 years provided post audited, finally settled, and not involved in any case
65	CLAIMS Health Benefits Hospital Insurance	10 years after settled
66	COMMISSION ON AUDIT FILES Findings and Recommendations Management Letters Notice of Decision Reports Annual Audit Observation	10 years after complied / settled

ITEM NUMBER	RECORDS SERIES TITLE AND DESCRIPTION	AUTHORIZED RETENTION PERIOD
67	DAILY CASH FLOW	3 years after settled
68	DAILY STATEMENT OF COLLECTIONS	5 years
69	FINANCIAL STATEMENTS Balance Sheets Cash Flows (Annual) General Purpose Income Operations	PERMANENT
70	INDICES OF PAYMENTS Creditors Employees Sundry Payments by Checks / Warrants	5 years 15 years after retired / separated PERMANENT
71	ITINERARY OF TRAVEL	1 year
72	JOURNAL ENTRY VOUCHERS	12 years provided post-audited, finally settled, and not involved in any case
73	LIST OF DUE AND DEMANDABLE ACCOUNTS PAYABLE - AUTHORITY TO DEBIT ACCOUNTS	4 years after settled / post-audited
74	LISTS OF REMITTANCES Loans Premiums	10 years after updated and reconcilled
75	LOGBOOKS OF GENERAL FUNDS	3 years after date of last entry
76	MONTHLY SETTLEMENTS OF MONTHLY SUBSIDIARY LEDGER BALANCE	2 years provided settled
77	NOTICES Cash Allocation Disallowances Dishonored Checks Suspensions Transfer of Allocation	3 years after settled
78	OFFICIAL CASH BOOKS	PERMANENT
79	OFFICIAL RECEIPTS	10 years provided post-audited, finally settled, and not involved in any case
80	ORDERS OF PAYMENT	10 years after settled
81	PAYROLLS	10 years provided post-audited, finally settled, and not involved in any case
82	PAYROLL PAYMENT SLIPS / PAY SLIPS	10 years provided settled
83	QUARTERLY STATEMENTS OF CHARGES TO ACCOUNTS PAYABLE	10 years
84	REGISTERS Accounts Written-Off Checks Released Checks/Warrants Checks/Warrants Control Payroll Petty Cash Fund	PERMANENT
85	RELIEFS FROM ACCOUNTABILITY Decisions Requests	10 years provided a copy is filed with 201 files



ITEM NUMBER	RECORDS SERIES TITLE AND DESCRIPTION	AUTHORIZED RETENTION PERIOD
86	REPORTS Accountabilities for Accountable Forms Cash Disbursements Cash Examinations  Collecting and Disbursing Officers Checks Issued and Cancelled Collections and Deposits Disbursements Daily Cash Liquidations Monthly Income Overdrafts and Misuse of Trust Funds Petty Cash Fund Paid Vouchers Replenishments	3 years after cash had been examined 10 years after settled 3 years provided post-audited, finally settled, and not involved in any case 10 years provided post-audited, finally settled, and not involved in any case  3 years 10 years 10 years 5 years after case had been settled or terminated 10 years provided post-audited, finally settled, and not involved in any case
87	SCHEDULE OF ACCOUNTS RECEIVABLES / PAYABLES	3 years after settled
88	STATEMENTS Accounts Current Payable Receivable Common Funds Financial Conditions Profits and Losses Reconciliations	3 years 10 years PERMANENT 10 years 10 years PERMANENT 10 years
89	SUMMARIES OF UNLIQUIDATED OBLIGATIONS AND ACCOUNTS PAYABLE	10 years after settled
90	SUNDRY PAYMENTS	10 years
91	TREASURY FILES Checking Accounts of Agency (TCAA) Drafts Warrants	10 years  Provided post-audited, finally settled, and not involved in any case
92	TRIAL BALANCES AND SUPPORTING SCHEDULES Cumulative Results and Operations - Unappropriated Monthly/Quarterly Trial Balances  Preliminary / Final Annual Trial Balances Accounting's Office Copy  Auditor's Copy Regional Office Copy	PERMANENT 2 years after consolidated in the Annual Financial Report  10 years after Annual Financial Report had been published PERMANENT 10 years after Annual Financial Report had been published
93	VOUCHERS INCLUDING BILLS, INVOICES AND OTHER SUPPORTING DOCUMENTS Disbursements / Journals Petty Cash Reimbursement Expense Receipts Travel Expenses	10 years provided post-audited, finally settled, and not involved in any case for COA and accounting / office / department / division / section / unit. All other copies dispose after 1 year
94	WITHHOLDING TAX CERTIFICATES	4 years after superseded
<b>HUMAN RESOURCE/PERSONNEL MANAGEMENT RECORDS</b>		
95	ANNUAL SUMMARY REPORTS FOR REPLACEMENT PROGRAM FOR NON - ELIGIBLES	5 years
96	APPLICATIONS Leave of Absence and Supporting Documents Relief of Accountability Retirement / Resignation	1 year after recorded in the leave card 5 years after separated / retired 1 year

ITEM NUMBER	RECORDS SERIES TITLE AND DESCRIPTION	AUTHORIZED RETENTION PERIOD
97	ATTENDANCE MONITORING SHEETS	1 year
98	AUTHORITIES / REQUESTS TO CREATE OR FILL VACANT POSITIONS	2 years after vacant positions had been filled up
99	AWARDS / BENEFITS / GRATUITY	5 years after retired / separated from service
100	CERTIFICATES Rural Service Trainings / Seminars Attended	5 years after retired / separated from service
101	CERTIFICATIONS Employment Residency Service	1 year
102	CHANGE OF MARITAL STATUS / NAME	5 years after retired / separated from service
103	COMPARATIVE DATA MATRIX OF EMPLOYEES	2 years
104	DAILY TIME RECORDS	1 year after data had been posted in leave cards and post-audited
105	DESIGNATIONS / DETAILS	5 years after retired / separated from service
106	DUTIES AND RESPONSIBILITIES	5 years after retired / separated from service
107	EMPLOYMENT / PROMOTION FILES Application Letters with Supporting Documents Comparative Assessment / Evaluation Interview Evaluation / Score Sheets Summary of Rating Test Papers	1 year after vacant positions had been filled up
108	GENDER AND DEVELOPMENT (GAD) FILES Accomplishment Reports Plans and Budget	2 years after purpose had been served
109	HANDWRITING SPECIMENS / SIGNATURE	PERMANENT
110	JOB ORDER EMPLOYMENT CONTRACTS WITH SUPPORTING DOCUMENTS	5 years after terminated
111	LEAVE CREDIT CARDS	15 years after settled
112	LISTS OF ELIGIBLES/NON - ELIGIBLES	1 year after updated
113	LOGBOOKS Arrival and Departure of Employees Attendance Clearances Issued	2 years after date of last entry 1 year provided leave and undertimes are posted in the leave card 2 years after date of last entry
114	MEDICAL CERTIFICATES IN SUPPORT OF ABSENCE ON ACCOUNT OF ILLNESS / MATERNITY / RETURN TO WORK	3 years after absences had been recorded in leave cards
115	MEMBERSHIP FILES GSIS Pag - Ibig PhilHealth	15 years after mandatory retirement and settled
116	MERIT SELECTION AND PROMOTION PLANS	1 year after superseded
117	ON THE JOB TRAINING FILES Certificate of Completion Memorandum of Agreement	1 year 1 year after Certificate of Completion has been issued

ITEM NUMBER	RECORDS SERIES TITLE AND DESCRIPTION	AUTHORIZED RETENTION PERIOD
117 (con't)	ON THE JOB TRAINING FILES Recommendation with Students Profile	1 year after Certificate of Completion has been issued
118	PERFORMANCE BASED BONUS RECORDS	3 years
119	PERFORMANCE FILES Appraisal Career Advancement through Constant Performance Appraisal Through Constant Encounter (PACE) Job Fit and Behavior Performance Commitment and Review Division (DPCR) Individual (IPCR) Office (OPCR) Performance Journal Performance Monitoring Tools and Reports Personnel Ranking for the Performance Based Bonus Rating Cards Summary Lists of Individual Performance Rating Target Worksheets	1 year after the final rating has been determined 2 years after the final rating has been determined 1 year after the final rating has been determined 5 years after the final rating has been determined 1 year after the final rating has been determined 5 years after the final rating has been determined 1 year after the final rating has been determined 5 years after the final rating has been determined 3 years after the final rating has been determined 5 years after the final rating has been determined 2 years 1 year after the final rating has been determined
120	PERMISSION TO ENGAGE IN BUSINESS / PRIVATE	1 year after expired
121	REINSTATEMENTS	5 years after retired / separated from service
122	RELIEF OF ACCOUNTABILITY	5 years after retired / separated from service
123	SALARY STANDARDIZATION RECORDS	5 years after retired / separated from service
124	PERSONNEL FOLDERS (201 FILES) Academic Records Acceptance of Resignation Administrative Cases Appointments Approval of Retirement Assumption to Duty Certificates Eligibility Leave Credits Clearance (Latest) Notice of Salary Adjustments (Step Increment / Tranche) Oath of Office Personal Data Sheet ( Curriculum Vitae / Resume ) Position Descriptions Service Records (Updated) Statements of Assets, Liabilities and Networth (SALN)	15 years after retired / separated from service
125	PLANTILLA OF PERSONNEL	PERMANENT, other copies dispose after 3 years
126	POSITION ALLOCATION LISTS	3 years
127	POSITION CLASSIFICATIONS AND PAY PLANS	5 years after superseded
128	RECOMMENDATIONS / REFERRALS	1 year after acted upon
129	REPORTS Examinations Personnel Actions	1 year PERMANENT
130	REQUESTS Accumulated Leave Credits Approval on Promotions Changes of Status Monetization Reinstatements Transfers	1 year after acted upon/cleared
131	RETURN SERVICE CONTRACT	5 years after fulfilled



ITEM NUMBER	RECORDS SERIES TITLE AND DESCRIPTION	AUTHORIZED RETENTION PERIOD
132	SERVICE CARDS	PERMANENT
133	STAFFING PATTERNS	PERMANENT
<b>INFORMATION TECHNOLOGY RECORDS</b>		
134	COMPUTER REPAIR HISTORY RECORDS	1 year after equipment had been disposed
135	DATABASES	2 years after system had been decommissioned, obsolete and migrated
136	DIGITAL MEDIA FOR DISASTER RECOVERY	PERMANENT if implemented otherwise dispose after 5 years
137	INFORMATION SYSTEM STRATEGIC PLANS	3 years
138	INVENTORIES OF INFORMATION AND COMMUNICATION TECHNOLOGY (ICT) EQUIPMENT	1 year after updated
139	LOGBOOKS OF RELEASING AND ACCEPTANCE OF EQUIPMENT	2 years after date of last entry
140	MIGRATION PLANS	3 years after revised
141	NETWORK LAYOUT AND DIAGRAM	2 years after revised
142	PREVENTIVE MAINTENANCE REPORTS	2 years
143	PROGRAM / SYSTEM DOCUMENTATION RECORDS	2 years after system had been decommissioned
144	REQUESTS Information System Development / Enhancement Software Installation	1 year after acted upon
145	SOFTWARE LICENSES / CERTIFICATES	2 years after upgraded / obsolescence of software
146	USER'S MANUAL OF INFORMATION SYSTEMS	3 years after the information system had been replaced / decommissioned
<b>LEGAL RECORDS</b>		
147	AFFIDAVITS	1 year after purpose had been served
148	ARTICLES OF INCORPORATION / BY-LAWS	PERMANENT
149	CASES	7 years after finally settled except for decisions which are PERMANENT
150	CERTIFICATE OF NO PENDING CASE	1 year after issuance
151	COLLECTIVE NEGOTIATION AGREEMENT ( CNA )	1 year after amended
152	COMPLAINTS / PROTESTS	5 years after settled
153	CONTRACTS	5 years after renewed / terminated and / or finally settled
154	DECISIONS	PERMANENT
155	DEEDS OF DONATION / SALE	PERMANENT
156	LEGAL OPINIONS	PERMANENT
157	MEMORANDA OF AGREEMENT / UNDERSTANDING	PERMANENT
158	PETITIONS	5 years after settled
159	RESOLUTIONS	PERMANENT

ITEM NUMBER	RECORDS SERIES TITLE AND DESCRIPTION	AUTHORIZED RETENTION PERIOD
160	SPECIAL POWERS OF ATTORNEY	1 year after purpose had been served
161	SUBPOENAS Ad Testificandum Duces Tecum	3 years or to be filed with appropriate record series
<b>PROCUREMENT AND SUPPLY RECORDS</b>		
162	ACKNOWLEDGEMENT RECEIPTS FOR EQUIPMENTS (ARE) / MEMORANDUM RECEIPTS (MRE), SEMI-EXPENDABLE AND NON-EXPENDABLE PROPERTIES	1 year after equipment had been returned /disposed
163	AGENCY PROCUREMENT COMPLIANCE AND PERFORMANCE INDICATORS	2 years
164	BID AND AWARDS COMMITTEE FILES Abstracts Invitations Minutes Pre / Post Qualifications Publications Resolutions	5 years after contract of winner had been terminated / settled, others dispose after 1 year
165	BILLS OF LADING	2 years after delivery had been accepted
166	BIN / STOCK CARDS Property Supplies	1 year after property had been disposed 3 years after date of last entry
167	CANVASS OF PRICES	2 years
168	DELIVERY RECEIPTS	2 years
169	DISPOSAL COMMITTEE RESOLUTIONS	5 years after equipment had been disposed
170	INVENTORY AND INSPECTION REPORTS OF PROPERTIES	1 year after property had been disposed
171	INVENTORY FILES Custodian Slips Equipment and Supplies Tag Cards	1 year after supply / equipment had been returned 1 year after updated 1 year after updated
172	INVOICES / RECEIPTS Accountable Forms (Accomplished)  Deliveries on Supply Open - End Order Contracts Properties / Transfer of Properties	3 years after issuance of clearance had been terminated / after property had been returned 5 years 3 years after issuance of clearance had been terminated / after property had been returned
173	JOB ORDERS	1 year
174	LISTS OF SUPPLIES UNDER SUPPLY OPEN-END	5 years
175	PROCUREMENT PLANS / PROGRAMS Annual Project Procurement Management (PPMP)	3 years
176	PROPERTY, PLANT AND EQUIPMENT LEDGER CARDS	2 years after equipment had been disposed
177	PURCHASE FILES Orders Requests	4 years 1 year
178	QUERIES ON PRICES OF ARTICLES, ADDITIONAL FUNDS TO MEET QUOTATIONS	1 year

ITEM NUMBER	RECORDS SERIES TITLE AND DESCRIPTION	AUTHORIZED RETENTION PERIOD
179	REPORTS Fuel Consumption Incident Inspection and Acceptance Lost, Stolen, Damaged and Destroyed Property Physical Count Inventories Property, Plant and Equipment Semi-Expandable Property Procurement Monitoring Property Transfer Supplies and Materials Issued Waste Materials	2 years 2 years after acted upon 2 years 2 years 3 years after audited  2 years 1 year after property had been disposed 1 year 2 years
180	REQUISITION AND ISSUE SLIPS / REQUISITION ISSUE VOUCHERS	1 year or file with appropriate records series
181	SHIPPING AND PACKING LISTS ON ITEMS PURCHASED	1 year
182	SUPPLIERS IDENTIFICATION CERTIFICATES WITH PROCUREMENT	2 years after renewed
183	SUPPLIES FILES Adjustment Sheets Availability Inquiries Ledger Cards Purchase Journals	1 year after post-audited 1 year 5 years 5 years
<b>TRAINING RECORDS</b>		
184	APPLICATIONS	1 year after obligatory requirement had been settled
185	ATTENDANCE SHEETS	6 months after scanned and stored to database
186	CALENDARS	1 year after superseded
187	COURSE DESIGNS / OUTLINES / SYLLABI	1 year after superseded
188	EVALUATIONS Pre / Post Summary Survey Questionnaires	1 year after incorporated in the summary report 2 years 1 year after data had been evaluated
189	FEEDBACK	1 year
190	HANDOUTS	1 year after superseded
191	INVITATIONS	1 year
192	LISTS OF SEMINARS CONDUCTED / COORDINATED	1 year
193	MASTERLISTS OF PARTICIPANTS	PERMANENT
194	NOMINATION	1 year
195	PRESS / PHOTO RELEASES (ABOUT OR BY THE AGENCY)	PERMANENT
196	PROGRAMS / PLANS	1 year after superseded
197	REPORTS	2 years
198	REQUESTS In-House Trainings Quotations Refunds	1 year after acted upon
199	RESOURCE SPEAKER PROFILES	1 year
200	SCHEDULES OF TRAINING / SEMINAR	1 year after superseded
201	WORKSHOP RESULTS	1 year



## **PROCEDURAL/INSTRUCTIONAL GUIDE ON HOW TO FILL-OUT THE FORM:**

- (1) NAME OF OFFICE- The office where the inventory is being undertaken.
- (2) DEPARTMENT/DIVISION- The department/division of the office.
- (3) SECTION/UNIT- The administrative or operating section/unit of the office.
- (4) TELEPHONE NUMBER- The contact number of the person/employee in charge of files.
- (5) EMAIL ADDRESS- Email address must be the official electronic mail of the office.
- (6) ADDRESS- Indicate the specific address of the office such as floor number, building, street, city/municipality and province.
- (7) PERSON IN CHARGE OF FILES- The person/employee having control or custody of the records/files/documents.
- (8) DATE PREPARED- The date when the inventory of records had been accomplished.
- (9) RECORDS SERIES TITLE AND DESCRIPTION- The entry of record series title shall be properly filled out. If the records are not listed in the General Records Disposition Schedule (GRDS) or in the Agency Records Disposition Schedule (RDS), a brief description or definition of the records shall be noted in the remark column. (e.g. for substantive record: Batch Control Sheets – are lists of taxpayers). Include other records that may not be in the records series enumerated above.
- (10) PERIOD COVERED/ INCLUSIVE DATES- Indicate the period covered by the record series from the earliest to the latest year when the records are created/received by the government agency. (e.g. 1990 – 2011). Note gaps.
- (11) VOLUME- The mass of the records should be computed and expressed in cubic meters. The formula for volume in cubic meters:  $\text{Volume} = \text{length} \times \text{width} \times \text{height}$  (in meters). In case the bulk of the records could be counted by sacks, box, bundles or wherever the records are stored, then it should be indicated in the inventory list. (e.g. 2 cu.m. – 50 bundles)
- (12) RECORDS MEDIUM- The medium of the records should be specified - whether the records are in paper format, microfilm, electronic/digital, cd/dvd, maps, drawings, computer printout or in any forms. (e.g. for Notarial records: Paper & microfilm)
- (13) RESTRICTION- Records are to be classified as open access or restricted access records. If the government office has no guidelines pertaining to the restrictions of its record holdings, all records of that office are considered open access. Restricted records shall be classified as confidential, restricted, secret and top secret records. (e.g. for 201 Files: Confidential)
- (14) LOCATION OF RECORDS- The location of records should be specified with such designations as office area, offsite or in NAP. (e.g. Room 617 Vault 1 Cabinet 2a)

- (15) FREQUENCY OF USE- Helps determine how often a record is accessed and its relevance to daily operations (e.g., weekly, monthly, annually or as need arises).
- (16) DUPLICATION- Refers to the evaluation of whether the record exists in duplicate, triplicate, or other multiple copies within the organization. Indicate whether the record is: **Original**: The primary document or source record; **Duplicate**: An exact copy of the original; **Triplicate/Multiple Copies**: Additional copies beyond the duplicate.
- (17) TIME VALUE- Records shall be categorized as temporary or permanent records. Temporary records have a specific retention period and may be disposed of. Permanent records may not be disposed of as these should be retained for safekeeping. (e.g. for Vouchers: Temporary; Check Register: Permanent)
- (18) UTILITY VALUE- Indicate the category/types of Utility Value (e.g., Administrative, Fiscal, Legal, Archival)
- (19) RETENTION PERIOD- If the time value of the records is temporary, the specific retention period should be indicated and checked against the GRDS, Agency RDS or against any other guidelines pertaining to the disposition of the specific record series. When the records' time value is permanent, there will be no limit to its retention period. If the records had no approved retention period, the Records Officer/Custodian shall make an appropriate proposal to the NAP and approved by the supervisor about the suggested retention period. (e.g. for Vouchers that have approved retention period: 10 years; Batch Control Sheets that has no approved retention period: Suggested – 10 years)
- (20) DISPOSITION PROVISION- You may use the approved General Records Disposition Schedule (GRDS) or legal retention requirements to determine the disposition action.