

## 4.704 Calculation of retention periods.

(a) The retention periods in [4.705](#) are calculated from the end of the contractor's fiscal year in which an entry is made charging or allocating a cost to a Government contract or subcontract. If a specific record contains a series of entries, the retention period is calculated from the end of the contractor's fiscal year in which the final entry is made. The contractor *should* cut off the records in annual blocks and retain them for block disposal under the prescribed retention periods.

(b) When records generated during a prior contract are relied upon by a contractor for *certified cost or pricing data* in negotiating a succeeding contract, the prescribed periods *shall* run from the date of the succeeding contract.

(c) If two or more of the record categories described in [4.705](#) are interfiled and screening for disposal is not practical, the contractor *shall* retain the entire record series for the longest period prescribed for any category of records.

**Parent topic:** [Subpart 4.7 - Contractor Records Retention](#)