

## Accountable Officers' Accounts Records

This GRS covers accountable officers' returns and related records, including records under the cognizance of the General Accounting Office (GAO). Any records created prior to January 1, 1921, must be offered to the National Archives and Records Administration (NARA) before applying these disposition instructions.

Accountable officers' accounts include record copies of all records concerned with the accounting for, availability, and status of public funds. There are several types of "accountable officers," such as: (a) the collecting officer, who receives monies owed to the Federal Government and ensures that it is credited to the proper account; (b) the disbursing officer who is responsible for providing documentation to GAO, since he/she accomplishes the actual payment of public monies to proper Federal creditors; and (c) the certifying officer, whose signature on a summary attests to the authenticity of vouchers listed on the schedule.

Disbursements for most civilian Government agencies are made by the Chief Disbursing Officer of the Treasury, who heads the Division of Disbursement of the Bureau of Government Financial Operations within the Department of Treasury. Since July 1949, disbursements have been made for most agencies on the basis of certified schedules, with the detailed vouchers transferred to GAO from the agency or held in agency space if a site audit was involved. This procedure was extended and confirmed by GAO General Regulation No. 115, issued January 29, 1952, which promulgated a standard form voucher and schedule of payments (Standard Form (SF) 1166 and SF 1167) for use by all agencies, effective July 1, 1952, and formally eliminated the transfer of vouchers of the Chief Disbursing Officer of the Treasury.

This GRS includes records held for onsite audit by GAO, as described in item 1a below. Under onsite audit, vouchers, contracts, schedules, statements of transactions and accountability, and other related supporting documents are retained in agency space for GAO auditors. Section 5 of the Post Office Department Financial Control Act of 1950 and Section 117(b) of the Budget and Accounting Procedures Act of 1950 (whenever the Comptroller General determines that an audit shall be conducted at the site) require agencies to retain these records, which are under GAO cognizance. GAO has given general authority to the agencies, if the records are no longer required for administrative purposes, to transfer all audited records and any unaudited records more than 1 full fiscal year old to Federal records centers. However, to transfer unaudited accountable officers' accounts less than one year old, permission must be obtained from the Director, Records Management, GAO. Because the records previously transferred to GAO are retained in the agency, some agencies have eliminated the creation of memorandum copies as described in item 1b of this schedule.

Records relating to the availability, collection, and custody of funds include (1) the appropriation warrants, (2) other documents that deposit funds into the Treasury, and (3) documents that provide accountable officers with status reports on funds in their custody,

such as the proofs of depository account and statements of funds to their credit. Agency copies of these deposit and status documents are so intimately related to the accounts of these officers that they are included in this schedule.

Instructions given are for record copies. All other copies are treated as informational unless separately scheduled. Informational copies cannot be retained beyond the retention period for the recordkeeping copies.

## 1. Accountable Officers' Files.

See note after item 1b.

- a. Original or ribbon copy of accountable officers' accounts maintained in the agency for site audit by GAO auditors, consisting of statements of transactions, statements of accountability, collection schedules, collection vouchers, disbursement schedules, disbursement vouchers, and all other schedules and vouchers or documents used as schedules or vouchers, exclusive of commercial passenger transportation and freight records and payroll records, EXCLUDING accounts and supporting documents pertaining to American Indians. If an agency is operating under an integrated accounting system approved by GAO, certain required documents supporting vouchers and/or schedules are included in the site audit records. These records document only the basic financial transaction, money received and money paid out or deposited in the course of operating the agency. All copies except the certified payment or collection copy, usually the original or ribbon copy, and all additional or supporting documentation not involved in an integrated system are covered by succeeding items in this GRS.

Site audit records include, but are not limited to, the Standard and Optional Forms listed below. Also included are equivalent agency forms that document the basic financial transaction as described above.

SF 215	Deposit Ticket
SF 224	Statement of Transactions
SF 1012	Travel Voucher
SF 1034	Public Voucher for Purchases and Services Other Than Personal
SF 1036	Statement of Certificate and Award
SF 1038	Advance of Funds Application and Account
SF 1047	Public Voucher for Refunds
SF 1069	Voucher for Allowance at Foreign Posts of Duty
SF 1080	Voucher for Transfer Between Appropriations and/or Funds
SF 1081	Voucher and Schedule of Withdrawals and Credits
SF 1096	Schedule of Voucher Deductions
SF 1097	Voucher and Schedule to Effect Correction of Errors

SF 1098 Schedule of Canceled Checks  
SF 1113 Public Voucher for Transportation Charges  
SF 1129 Reimbursement Voucher  
SF 1143 Advertising Order  
SF 1145 Voucher for Payment Under Federal Tort Claims Act  
SF 1154 Public Voucher for Unpaid Compensation Due a Deceased  
Civilian Employee  
SF 1156 Public Voucher for Fees and Mileage  
SF 1164 Claim for Reimbursement for Expenditures on Official Business  
SF 1166 Voucher and Schedule of Payments  
SF 1185 Schedule of Undeliverable Checks for Credit to Government  
Agencies  
SF 1218 Statement of Accountability (Foreign Service Account)  
SF 1219 Statement of Accountability  
SF 1220 Statement of Transactions According to Appropriation, Funds, and  
Receipt Accounts  
SF 1221 Statement of Transactions According to Appropriation, Funds, and  
Receipt Accounts (Foreign Service Account)  
OF 1114 Bill of Collection  
OF 1114A Official Receipt  
OF 1114B Collection Voucher

**Disposition:** Temporary.

**Recordkeeping Copies:** Destroy 6 years and 3 months after period covered  
by account.

**Disposition Authority:** [GRS 6, Item 1a]

- b. Memorandum copies of accountable officers' returns including statements of transactions and accountability, all supporting vouchers, schedules, and related documents not covered elsewhere in this schedule, EXCLUDING freight records covered by GRS 9 and payroll records covered by GRS 2.

**Disposition:** Temporary.

**Recordkeeping Copies:** Destroy when 1 year old.

**Disposition Authority:** [GRS 6, Item 1b]

[NOTE: Accounts and supporting documents pertaining to American Indians are not authorized for disposal. Such records must be retained indefinitely since they may be needed in litigation involving the Government's role as trustee of property held by the Government and managed for the benefit of Indians.]

## 2. GAO Exceptions Files.

GAO notices of exceptions, such as SF 1100, formal or informal, and related correspondence.

**Disposition:** Temporary.

**Recordkeeping Copies:** Destroy 1 year after exception has been reported as cleared by GAO.

**Disposition Authority:** [GRS 6, Item 2]

## 3. Certificates Settlement Files.

Copies of certificates and settlement of accounts of accountable officers, statements of differences, and related records.

- a. Certificates covering closed account settlements, supplemental settlements, and final balance settlements

**Disposition:** Temporary.

**Recordkeeping Copies:** Destroy 2 years after date of settlement.

**Disposition Authority:** [GRS 6, Item 3a]

- b. Certificates covering period settlements.

**Disposition:** Temporary.

**Recordkeeping Copies:** Destroy when subsequent certificate of settlement is received.

**Disposition Authority:** [GRS 6, Item 3b]

## 4. General Fund Files.

Records relating to availability, collection, custody, and deposit of funds including appropriation warrants and certificates of deposit, other than those records covered by Item 1 of this schedule.

**Disposition:** Temporary.

**Recordkeeping Copies:** Destroy when 3 years old.

**Disposition Authority:** [GRS 6, Item 4]

## 5. Accounting Administrative Files.

Correspondence, reports, and data relating to voucher preparation, administrative audit, and other accounting and disbursing operations.

- a. Files used for workload and personnel management purposes.

**Disposition:** Temporary.

**Recordkeeping Copies:** Destroy when 2 years old.

**Disposition Authority:** [GRS 6, Item 5a]

- b. All other files.

**Disposition:** Temporary.

**Recordkeeping Copies:** Destroy when 3 years old.

**Disposition Authority:** [GRS 6, Item 5b]

## 6. Federal Personnel Surety Bond Files.

- a. Official copies of bond and attached powers of attorney.

- (1) Bonds purchased before January 1, 1956.

**Disposition:** Temporary.

**Recordkeeping Copies:** Destroy 15 years after bond becomes inactive.

**Disposition Authority:** [GRS 6, Item 6a(1)]

- (2) Bonds purchased after December 31, 1955.

**Disposition:** Temporary.

**Recordkeeping Copies:** Destroy 15 years after end of bond premium period.

**Disposition Authority:** [GRS 6, Item 6a(2)]

- b. Other bond files including other copies of bonds and related documents.

**Disposition:** Temporary.

**Recordkeeping Copies:** Destroy when bond becomes inactive or after the end of the bond premium period.

**Disposition Authority:** [GRS 6, Item 6b]

## 7. Gasoline Sales Tickets.

Hard copies of sales tickets filed in support of paid vouchers for credit card purchases of gasoline.

**Disposition:** Temporary.

**Recordkeeping Copies:** Destroy after GAO audit or when 3 years old, whichever is sooner.

**Disposition Authority:** [GRS 6, Item 7]

## 8. Telephone Toll Tickets.

Originals and copies of toll tickets filed in support of telephone toll call payments.

**Disposition:** Temporary.

**Recordkeeping Copies:** Destroy after GAO audit or when 3 years old, whichever is sooner.

**Disposition Authority:** [GRS 6, Item 8]

## 9. Telegrams.

Originals and copies of telegrams filed in support of telegraph bills.

**Disposition:** Temporary.

**Recordkeeping Copies:** Destroy after GAO audit or when 3 years old, whichever is sooner.

**Disposition Authority:** [GRS 6, Item 9]

## 10. Administrative Claims Files.

- a. Claims against the United States. Records relating to claims against the United States for moneys that have been administratively (1) disallowed in full or (2) allowed in full or in part, and final payment of the amount awarded, EXCLUDING claims covered by subitem c. below.

**Disposition:** Temporary.

**Recordkeeping Copies:** Destroy when 6 years, 3 months old.

**Disposition Authority:** [GRS 6, Item 10a]

- b. Claims by the United States subject to the Federal Claims Collection Standards and 28 U.S.C. 2415 or 31 U.S.C. 3716(c)(1).

Records relating to claims for money or property that were administratively determined to be due and owing to the United States and that are subject to the Federal Claims Collection Standards (4 CFR GRS II), EXCLUDING claims covered under subitem c. below.

- (1) Claims that were paid in full or by means of a compromise agreement pursuant to 4 CFR Part 103.

**Disposition:** Temporary.

**Recordkeeping Copies:** Destroy when 6 years, 3 months old.

**Disposition Authority:** [GRS 6, Item 10b(1)]

- (2) Claims for which collection action has been terminated under 4 CFR Part 104.

- (a) Claims for which the Government's right to collect was not extended.

**Disposition:** Temporary.

**Recordkeeping Copies:** Destroy 10 years, 3 months after the year in which the Government's right to collect first accrued.

**Disposition Authority:** [GRS 6, Item 10b(2)(a)]

- (b) Claims for which the Government is entitled (per 28 U.S.C. 2415) to additional time to initiate legal action.

**Disposition:** Temporary.

**Recordkeeping Copies:** Destroy 3 months after the end of the extended period.

**Disposition Authority:** [GRS 6, Item 10b(2)(b)]

- (3) Claims that the agency administratively determines are not owed to the United States after collection action was initiated.

**Disposition:** Temporary.

**Recordkeeping Copies:** Destroy when 6 years, 3 months old.

**Disposition Authority:** [GRS 6, Item 10b(3)]

- c. Claims files that are affected by a court order or that are subject to litigation proceedings.

**Disposition:** Temporary.

**Recordkeeping Copies:** Destroy when the court order is lifted, litigation is concluded, or when 6 years, 3 months old, whichever is later.

**Disposition Authority:** [GRS 6, Item 10c]

## 11. Waiver of Claims Files.

Records relating to waiver of claims of the United States against a person arising out of an erroneous payment of pay allowances, travel expenses, or relocation expenses to an employee of an agency or a member or former member of the uniformed services or the National Guard, including bills of collection, requests for waiver of claim, investigative reports, decisions by agency and/or GAO approving or denying the waiver, and related records.

- a. Approved waivers (agencies may approve amounts not aggregating to more than \$500 or GAO may approve any amount).

**Disposition:** Temporary.

**Recordkeeping Copies:** Destroy 6 years, 3 months after the close of the fiscal year in which the waiver was approved.

**Disposition Authority:** [GRS 6, Item 11a]

- b. Denied waivers.

**Disposition:** Temporary.

**Recordkeeping Copies:** Destroy with related claims files in accordance with items 10b and 10c of this schedule.

**Disposition Authority:** [GRS 6, Item 11b]

## 12. Electronic Mail and Word Processing System Copies.

Electronic copies of records that are created on electronic mail and word processing systems and used solely to generate a recordkeeping copy of the records covered by the other items in this schedule. Also includes electronic copies of records created on electronic mail and word processing systems that are maintained for updating, revision, or dissemination.

- a. Copies that have no further administrative value after the recordkeeping copy is made. Includes copies maintained by individuals in personal files, personal electronic mail directories, or other personal directories on hard disk or network drives, and copies on shared network drives that are used only to produce the recordkeeping copy.

**Disposition:** Temporary.

**Recordkeeping Copies:** Destroy/delete within 180 days after the recordkeeping copy has been produced.

**Disposition Authority:** [GRS 6, Item 12a]

- b. Copies used for dissemination, revision, or updating that are maintained in addition to the recordkeeping copy.

**Disposition:** Temporary.

**Recordkeeping Copies:** Destroy/delete when dissemination, revision, or updating is completed.

**Disposition Authority:** [GRS 6, Item 12b]