

*National Archives and
Records Administration*
Washington, DC 20408

GENERAL RECORDS SCHEDULES TRANSMITTAL**NO. 5**July 9, 1992

TO: Heads of Federal Agencies

1. Purpose. This transmittal conveys changes to the General Records Schedules (GRS).

2. Explanation of changes. GRS Transmittal No. 4, dated April 24, 1992, discussed a change to General Records Schedule 2. However, the revised page was inadvertently omitted from the filing instructions and from the attachment. This transmittal includes the revised page.

3. Instructions. Remove page 1 of General Records Schedule 2 and insert the new page 1.



DON W. WILSON
Archivist of the United States

Attachment

GENERAL RECORDS SCHEDULE 2

Payrolling and Pay Administration Records

Payrolling and pay administration records pertain to disbursements to civilian employees of the Government for personal services. This schedule applies to the pay records that are common to all agencies, but it excludes (a) retirement records (Standard Form 2806 or equivalent) that are maintained during employee duty and then transferred to the Office of Personnel Management; (b) files maintained in agency space for audit by the General Accounting Office under section 117(b) of the Budget and Accounting Procedures Act of 1950; (c) records relating to tax withholding, savings bonds, or fidelity bonds, or other records held by the appropriate units of the Treasury Department responsible for the related Government-wide programs; and (d) Office of Management and Budget files reflecting agency personnel needs and problems. Any records created prior to January 1, 1921, must be offered to the National Archives and Records Administration before applying these disposition instructions.

Documents required by the Comptroller General to be maintained for site audit are segments of accountable officer's accounts. In no event may disposal be made of records pertaining to accounts, claims or demands involving the Government of the United States which have not been settled or adjusted by the General Accounting Office unless the agency concerned has written approval of the Comptroller General, as required by 82 Stat. 1301 (44 U.S.C. 3309). Most Federal civilian pay accounts are prepared and maintained in accordance with Title 6--Pay, Leave, and Allowances and incorporated in the GAO Manual for Guidance of Federal agencies.

In the payrolling process different types of records are accumulated. Under Title 6 of the GAO Manual these records are normally site-audited on a sample basis by GAO representatives who examine primarily the earnings record card, payroll change slips that are prepared to document changes in normal pay, certification sheets containing the signatures of the certifying officer, checklists prepared in lieu of the more formal payrolls by Department of the Treasury or local disbursing personnel, source personnel documents such as basic time and attendance reports, and copies of personnel action forms documenting changes in pay. In addition, pay registers and other accounting devices are maintained to check and balance the accounts.

All payroll systems require the maintenance of a leave card, to which information is posted from more detailed records kept by time and attendance clerks located throughout an agency. Two basic forms or variations of them are used by most agencies: (a) Optional Form 1137, which shows leave taken by an employee over a two-year period; and (b) Optional Form 1130, which is a combination time and attendance and leave record designated to be maintained in agencies in which the time-keeping function is decentralized. One Optional Form 1130 is maintained for each employee each pay period, and the current leave status figure is accumulated from pay period to pay period.

Other records incidental to the payrolling process are withholding tax and savings bond records, reports made to Treasury Department units and the Office of Personnel Management on income tax and retirement transactions, and other records not pertaining to individuals, but rather to the general administration of the payrolling office and the payrolling function.

In many cases the records will be in electronic form, as the payrolling process has been almost universally converted to electronic data processing throughout the Federal government. With the exception of records created in central processing facilities described under item 17, all records described in this schedule are authorized for disposal in both hard copy and electronic forms, as provided in GRS 20, Electronic Records, and GRS 23, Records Common to Most Offices Within Agencies.

ITEM

<u>NO.</u>	<u>DESCRIPTION OF RECORDS</u>	<u>AUTHORIZED DISPOSITION</u>
1.	<p><u>Individual Accounts Files.</u></p> <p>Individual earning and service cards, such as Optional Form 1127 or equivalent.</p>	<p>Transfer to the National Personnel Records Center (NRPC), St. Louis, Missouri. (a) If filed in official personnel folder (OPF) or in individual pay folder adjacent to the OPF, destroy with the OPF. (See GRS 1, Item 1.) (b) If not in or filed adjacent to the OPF, destroy 56 years after the date of the last entry on the card.</p>
2.	<p><u>Payroll Correspondence Files.</u></p> <p>General correspondence files maintained by payroll units pertaining to payroll preparation and processing.</p>	<p>Destroy when 2 years old.</p>
3.	<p><u>Time and Attendance Reports Files.</u></p> <p>a. Optional Form 1130 or equivalent.</p> <p>(1) Payroll preparation and processing copies.</p> <p>(2) All other copies.</p> <p>b. Flexitime Attendance Records.</p> <p>Supplemental time and attendance records, such as sign-in/sign-out sheets and work reports, used for time accounting under Flexitime systems.</p>	<p>Destroy after GAO audit or when 6 years old, whichever is sooner.</p> <p>Destroy 6 months after the end of the pay period.</p> <p>Destroy after GAO audit or when 3 years old, whichever is sooner.</p>