

REQUEST FOR RECORD DISPOSITION AUTHORITY
(See Instructions on reverse)

LEAVE BLANK	
JOB NO NC 1-64-77-11	
DATE RECEIVED 7 APR 1977	
NOTIFICATION TO AGENCY	
In accordance with the provisions of 44 U.S.C. 3303a the disposal request, including amendments, is approved except for items that may be stamped "disposal not approved" or "withdrawn" in column 10	
<i>4-8-77</i> Date	<i>James E. O'Neill</i> Archivist of the United States

TO **GENERAL SERVICES ADMINISTRATION,
NATIONAL ARCHIVES AND RECORDS SERVICE, WASHINGTON, DC 20408**

1 FROM (AGENCY OR ESTABLISHMENT)
General Services Administration

2 MAJOR SUBDIVISION
National Archives and Records Services

3 MINOR SUBDIVISION
Office of Federal Records Centers

4 NAME OF PERSON WITH WHOM TO CONFER
Ronald L. Heise

5. TEL EXT
724-1698

6 CERTIFICATE OF AGENCY REPRESENTATIVE

I hereby certify that I am authorized to act for this agency in matters pertaining to the disposal of the agency's records; that the records proposed for disposal in this Request of 5 page(s) are not now needed for the business of this agency or will not be needed after the retention periods specified.

A Request for immediate disposal.

B Request for disposal after a specified period of time or request for permanent retention.

C DATE <i>4/7/77</i>	D. SIGNATURE OF AGENCY REPRESENTATIVE <i>Ronald L. Heise</i>	E. TITLE Director, Records Disposition Division
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7 ITEM NO	8 DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9 SAMPLE OR JOB NO	10 ACTION TAKEN
	<p align="center">GENERAL RECORDS SCHEDULE <u>6</u> (Revised) <u>Accountable Officers' Accounts Records</u></p> <p>The attached schedule supersedes GRS 6, Accountable Officers' Accounts, approved in 1956, as revised.</p>		<i>14 items</i>

GENERAL RECORDS SCHEDULE 6

Accountable Officers' Accounts Records

This general schedule covers accountable officers' returns and related records, including records under the cognizance of the General Accounting Office. This schedule does not apply to the copies of schedules and related paper held by the Chief Disbursing Officer of the Treasury. Any records created prior to January 1, 1921, must be offered to the National Archives and Records Service 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 the General Accounting Office as he 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 Bureau of Government Financial Operations within the Treasury Department. Since July 1949, disbursements have been made for most agencies on the basis of certified schedules, with the detailed vouchers transferred to the General Accounting Office from the agency or held in agency space if site audit was involved. This procedure was extended and confirmed by General Accounting Office General Regulations No. 115, issued January 29, 1952, which promulgated a standard form voucher and schedule of payments (Standard Form 1166 and 1167) for use by all agencies effective July 1, 1952, and formally eliminated the transfer of vouchers of the Chief Disbursing Officer.

This schedule has been revised to include records held for on-site audit by the General Accounting Office, as described in Item 1a below. Under on-site audit, vouchers, contracts, schedules, statements of transactions and accountability and other related supporting documents are retained in agency space for the General Accounting Office 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 audit shall be conducted at the site) require agencies to retain these records, which are under General Accounting Office cognizance. The General Accounting Office 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

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one 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, Office of Administrative Services, GAO. Because the records heretofore transferred to the General Accounting Office are retained in the agency and available, 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 which deposit funds into the Treasury, and (3) documents which 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. The copies received by the Fiscal Service of the Treasury Department are not covered by this schedule and are provided for in separate schedules.

ITEM

<u>ITEM NO.</u>	<u>DESCRIPTION OF RECORDS</u>	<u>AUTHORIZED DISPOSITION</u>
1.	<u>Accountable Officers' Files.</u>	
	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 freight records and payroll records. 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 operation of the agency. All copies <u>except</u> 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 schedule.	Destroy within 6 years and 3 months after the period of the account.

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ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
	Site audit records include, but are not limited to the Standard Forms listed below. Also included are equivalent agency forms which document the basic financial transaction as described above.	
	SF 224, Statement of Transactions	
	SF 1034, Public Voucher for Purchases and Services Other Than Personnel	
	SF 1036, Statement of Certificate and Award	
	SF 1048, 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	
	SF 1096, Schedule of Voucher Deductions	
	SF 1097, Voucher and Schedule to Effect Correction of Errors	
	SF 1098, Schedule of Cancelled Checks	
	SF 1113, Public Voucher for Transportation Charges	
	SF 1114, Bill of Collection	
	SF 1114A, Official Receipt	
	SF 1114B, Collection Voucher	
	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 of Witness	
	SF 1166, Voucher and Schedule of Payments	
	SF 1176, Public Voucher for Unpaid Pay and Allowances Due a Deceased Member of the Armed Forces	
	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)	

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ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
b.	Memorandum or extra copies of accountable officers' returns including statements of transactions and accountability, all supporting vouchers, schedules, and related papers not covered elsewhere in this schedule, and excluding freight records covered by Schedule 9 and payroll records covered by Schedule 2.	Destroy 3 years after the period of the account.
2.	<u>GAO Exceptions Files.</u>	
	General Accounting Office notices of exceptions, such as Standard Form 1100, formal or informal, and related correspondence.	Destroy 1 year after exception has been reported as cleared by GAO.
3.	<u>Certificates Settlement Files.</u>	
	Copies of certificates of settlement of accounts of accountable officers, statements of differences, and related records.	
	a. Certificates covering closed account settlements, supplemental settlements, and final balance settlements.	Destroy 2 years after date of settlement.
	b. Certificates covering periodic settlements.	Destroy when subsequent certificate of settlement is received.
4.	<u>General Fund Files.</u>	
	Records relating to availability, collection, custody and deposit of funds including appropriation warrants and certificates of deposit (SF 201, 209, and 219), other than those records covered by Item 1 of this schedule.	Destroy when 3 years old.

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ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
5.	<u>Accounting Administrative Files.</u>	
	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.	Destroy when 2 years old.
	b. All other files.	Destroy when 3 years old.
6.	<u>Federal Personnel Surety Bond Files.</u>	
	a. Official copies of the bond and attached powers of attorney.	
	(1) Bonds purchased prior to January 1, 1956.	Destroy 15 years after bond becomes inactive.
	(2) Bonds purchased after December 31, 1955.	Destroy 15 years after the end of the bond premium period.
	b. Other bond files, including other copies of bonds and related papers.	Destroy when bond becomes inactive or after the end of the bond premium period.
7.	<u>Gasoline Sales Tickets.</u>	
	Hard copies of sales tickets filed in support of paid invoices for credit card purchases of gasoline.	Destroy after GAO audit or when 3 years old, whichever is earlier.
8.	<u>Telephone Toll Tickets.</u>	
	Originals and copies of toll tickets filed in support of telephone toll call payments.	Destroy after GAO audit or when 3 years old, whichever is earlier.
9.	<u>Telegrams.</u>	
	Originals and copies of telegrams filed in support of telegraph bills.	Destroy after GAO audit or when 3 years old, whichever is sooner.