

**DISTRICT OF COLUMBIA  
GENERAL RECORDS SCHEDULE 2**

**Payrolling and Pay Administration Records**

Payrolling and pay administration records pertain to disbursements to employees of the District government for personal services. This schedule applies to the pay records that are common to all agencies, but it excludes (a) individual retirement record cards (Standard Form 2806 or equivalent) that are maintained during employee duty; (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; and (c) records relating to tax withholding, savings bonds, or fidelity bonds, or other records held by the appropriate units of the U.S. Treasury Department responsible for the related Government-wide programs.

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 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 agencies: (a) leave record (Optional Form 1137) which shows leave taken by an employee over a two-year period; and (b) time and attendance report (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 time and attendance report (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: (a) withholding tax and savings bond records; (b) reports made to the Treasury Department units and the Office of Personnel Management on income tax and retirement transactions for persons employed prior to October 1, 1987; and (c) 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 converted to electronic data processing throughout the District 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 DCGRS 20, Electronic Records Systems, and DCGRS 23, Records Common to Most Offices.

Records created prior to January 1, 1921 must be offered to the D.C. Archives before applying the disposition instructions set forth in this schedule.

This general records schedule was approved by the D.C. Records Disposition Committee on February 15, 1989. It replaces D.C. Schedule 40, Section 2.

ITEM	DESCRIPTION	AUTHORIZED DISPOSITION
1.	<b>Individual Accounts Files.</b>	
	Individual earning and service cards, such as Optional Form 1127 or equivalent.	Transfer to the Records Center:
	a. For individuals employed prior to 10/01/87.	(1) If filed in official personnel folder (OPF) or in individual pay folder adjacent to the OPF, destroy with OPF. (See DCGRS 1, item 1, 2.) (2) If not in or adjacent to the OPF, destroy 56 years after the date of the last entry on the card.
	b. For individuals employed for the first time after 9/30/87 who will not be covered under the Civil Service Retirement System.	Transfer to the Records Center: (1) If filed in official personnel folder (OPF) or in individual pay folder adjacent to the OPF, destroy with OPF. (See DCGRS 1, Item 1, 2.) (2) If not filed in or filed adjacent to the OPF, destroy 56 years after the date of the last entry on the card.
2.	<b>Payroll Correspondence Files.</b>	
	General correspondence files maintained by payroll units pertaining to payroll preparation and processing.	Destroy when 2 years old.
3.	<b>Time and Attendance Reports Files.</b>	
	a. Optional Form 1130 or equivalent.	
	(1) Payroll preparation and processing copies.	Destroy after audit or when 3 years old, whichever is sooner.
	(2) All other copies.	Destroy 6 months after the end of the pay period.
	b. Flexitime Attendance Records.	
	Supplemental time and attendance records, such as sign-in/sign-out sheets and work reports used for time accounting under Flexitime systems.	Destroy after audit or when 3 years old, whichever is sooner.

ITEM	DESCRIPTION	AUTHORIZED DISPOSITION
4.	<b>Individual Authorized Allotments Files.</b>	
	a. U.S. Savings Bond Authorization, Standard Form 1192 or equivalent, and authorization for individual allotment to the D.C. One Fund Campaign.	
	(1) If record is maintained on earning record card.	Destroy when superseded or after separation of employee. If employee transfers within an agency or between agencies, these authorizations must also be transferred. See Treasury Fiscal Requirements Manual, para. 6030.10 for instructions regarding savings bonds authorizations, and Federal Personnel Manual (FPM) Chapter 550, Subchapter 3, Part 8, for instructions regarding allotment authorizations.
	(2) If record is not maintained elsewhere.	Destroy 3 years after superseded or 3 years after separation of employee. See (1) above for transfer instructions.
	b. All other authorizations, including union dues and savings.	
	(1) If record is maintained on earning record card.	Destroy when superseded or after transfer or separation of employee.
	(2) If record is not maintained elsewhere.	Destroy 3 years after superseded or 3 years after transfer or separation of employee.
5.	<b>Bond Registration Files.</b>	
	Issuing agent's copies of bond registration stubs.	Destroy when 2 years old.
6.	<b>Bond Receipt and Transmittal Files.</b>	
	Receipts for and transmittals of U.S. Savings Bonds and checks.	Destroy 3 months after date of receipt.
7.	<b>Bond Purchase Files.</b>	
	Forms and reports with related documents pertaining to deposits and purchase of bonds.	Destroy when 3 years old.
8.	<b>Leave Application Files.</b>	
	Application for Leave, SF 71, or equivalent, and supporting documents relating to requests for and approval of taking leave.	Destroy after audit or when 3 years old, whichever is sooner.

ITEM	DESCRIPTION	AUTHORIZED DISPOSITION
9.	<b>Leave Record Cards.</b>	
	Leave records cards such as OF 1137 or equivalent, maintained separately from pay and earnings records, and OF 1130 when used as a leave record.	
	a. Pay or fiscal copies.	Destroy when 3 years old
	b. Other copies.	Destroy 3 months after the end of the period covered.
10.	<b>Leave Data Files.</b>	
	Records of leave data, such as SF 1150, prepared except as noted in the FPM, 293-A-3.	
	a. Original copy of SF 1150.	File on right side of OPF. See DCGRS 1, Item 1, 2.
	b. Agency copy.	Destroy when 3 years old.
11.	<b>Notification of Personnel Action.</b>	
	Pay or fiscal copy of SF 50 or equivalent, not filed in the Official Personnel Folder.	Destroy after related pay records are audited by or when 3 years old, whichever is sooner.
12.	<b>Budget Authorization Reference Files.</b>	
	Copies of budget authorizations in operating payroll units used to control personnel ceilings and personnel actions.	Destroy when superseded.
13.	<b>Payroll Files.</b>	
	Memorandum copies of payrolls, check lists and related certification sheets, such as SF 1013A, SF 1128A, or equivalents.	
	a. Security copies of documents prepared or used for disbursement by disbursing offices, with related papers.	Destroy when Records Center received second subsequent payroll or checklist covering the same payroll unit.
	b. All other copies.	
	(1) If earning record card is maintained.	Destroy after audit or when 3 years old, whichever is sooner.
	(2) If earning record card is not maintained.	Transfer to Records Center when 3 years old. Destroy when 10 years old.

ITEM	DESCRIPTION	AUTHORIZED DISPOSITION
14.	<b>Payroll Control Files.</b>	
	Payroll control registers.	Destroy after audit or when 3 years old, whichever is sooner.
15.	<b>Payroll Change Files.</b>	
	Payroll change slips, exclusive or those of the OPF, such as SF 1126.	
	a. Copy used in audit.	Destroy when related pay records are audited by or when 3 years old, whichever is sooner.
	b. Disbursing officer copy used in preparing checks.	Destroy after preparation of checks.
	c. All other copies.	Destroy 1 month after the end of the pay period.
16.	<b>Fiscal Schedules Files.</b>	
	Memorandum copies of fiscal schedules used in the payroll process.	
	a. Copy used in audit.	Destroy after audit or when 3 years old, whichever is sooner.
	b. All other copies.	Destroy 1 month after the end of the pay period.
17.	<b>Administrative Payroll Report Files.</b>	
	Reports, statistics, with supporting and related records pertaining to payroll operations and pay administration.	
	a. Reports and data used for workload and personnel management purposes.	Destroy when 2 years old.
	b. All other reports and data.	Destroy when 3 years old.
[NOTE: Master files and data bases created in central data processing facilities to supplement or replace the records covered by this item are not authorized for disposal under the general records schedules. Such files must be approved as scheduled on an OPR Records Disposition Action Authorization.]		
18.	<b>Tax Files.</b>	
	a. Withholding tax exemption certificates, such as IRS Form W-4, and similar tax exemption forms.	Destroy 4 years after form is superseded or obsolete.
	b. Returns on income taxes withheld such as IRS Form W-2.	Destroy when 4 years old.

ITEM	DESCRIPTION	AUTHORIZED DISPOSITION
	c. Reports of withheld taxes, such as IRS Form W-3, with related papers, including reports relating to income and social security taxes.	Destroy when 4 years old.
19.	<b>Retirement Files.</b>	
	a. Reports and registers.  Reports, registers, or other control documents, and other records relating to retirement, such as SF 2807 or equivalent.	Destroy when 3 years old.
	b. Assistance files.  Correspondence, memoranda, annuity estimates, and other records used to assist retiring employees or survivors claim insurance or retirement benefits.	Destroy when 1 year old.
20.	<b>Insurance Deduction Files.</b>	
	Reports and related papers including copies of vouchers and schedules of payments pertaining to insurance deductions.	Destroy when 3 years old.
21.	<b>Levy and Garnishment Files.</b>	
	Official Notice of Levy or Garnishment (IRS Form 668A or equivalent), change slip, workpapers, correspondence, release and other forms, and other records relating to charge against retirement funds or attachment of salary for payment of back income taxes or other debts of District employees.	Destroy when 3 years old.
22.	<b>Wage Survey Files.</b>	
	Wage survey reports and data, background documents and correspondence pertaining to area wages paid for each employee class; background papers establishing need, authorization, direction, and analysis of wage surveys; development and implementation of wage schedules; and request for and authorization of specific rates (excluding authorized wage schedules and wage survey recapitulation sheets).	Destroy after completion of second survey succeeding wage survey.