

**DISTRICT OF COLUMBIA
GENERAL RECORDS SCHEDULE 6**

Accountable Officers' Account Records

This general schedule covers accountable officers' returns and related records, including records under the cognizance of the General Accounting Office (GAO) or the D.C. Office of Financial Management.

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 District government and ensures that it is credited to the proper account;
- (b) the disbursing officer, who is responsible for providing documentation to the Office of Financial Management since he accomplishes the actual payment of public monies to proper creditors; and
- (c) the certifying officer, whose signature on a summary attests to the authenticity of vouchers listed on the schedule.

Disbursements for most government agencies are made by the Office of Financial Management and The D.C. Controller. 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 includes records held for on-site audit by the Office of Financial Management or the General Accounting Office, as described in Item 1(a) 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 auditors. 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), requires agencies to retain these records, which are under GAO 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 one (1) year old to the Federal Records Center (FRC, Suitland, Maryland. However, to transfer unaudited accountable officers' accounts less than one (1) year old, permission must be obtained from the Director, Office of Administrative Services, and GAO. Because the records heretofore transferred too GAO are retained in the agency, some agencies have eliminated the creation of memorandum copies as described in Item 1 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 Office of Financial Management are not covered by this schedule and are provided for in separate schedules.

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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 Board of Commissioners on January 26, 1965.

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ITEM	DESCRIPTION	AUTHORIZED DISPOSITION
1.	Accountable Officers' Files.	
	a. Original or ribbon copy of accountable officers' accounts maintained in the agency for site audit by GAO or Office of Financial Management auditors, consisting of statements of transactions, statements of accountability, collection schedules, collection vouchers, disbursement schedules, disbursement 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 or D.C. OFM, 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 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 schedule.	Destroy 6 years and 3 months after the period of the account.
	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 Personal	
	SF 1036 Statement of Certificate and Award	
	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 of 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	

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ITEM	DESCRIPTION	AUTHORIZED DISPOSITION
	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 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 Accounts)	
	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 in DCTGRS 9 and payroll records covered in DCGRS 2.	Destroy 3 years after the period of the account.
2.	GAO Exceptions Files.	
	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.	Certificates Settlement Files.	
	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.	General Fund Files.	
	Records relating to availability, collection, custody and deposit of funds including appropriate warrants and certificates of deposit (SF 201, 209, 219), and other than those records covered in Item 1 of this section.	Destroy when 3 years old.

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ITEM	DESCRIPTION	AUTHORIZED DISPOSITION
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.	Destroy when 2 years old.
	b. All other files.	Destroy when 3 years old.
6.	Federal Personnel Surety Bonds.	
	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.	Gasoline Sales Tickets. Hard copies of sales tickets filed in support of paid invoices for credit card purchases of gasoline.	Destroy after audit or when 3 years old, whichever is sooner.
8.	Telephone Toll Tickets. Original and copies of toll tickets filed in support of telephone toll call payments.	Destroy after audit or when 3 years old, whichever is sooner.
9.	Telegrams. Original and copies of telegrams filed in support of telegraph bills.	Destroy after audit or when 3 years old, whichever is sooner.