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USAID Washington Disposition Schedule Chapter 15: Fiscal Management Records

A Mandatory Reference for ADS Chapter 502

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USAID WASHINGTON DISPOSITION SCHEDULE

CHAPTER 15 FISCAL MANAGEMENT RECORDS – These records are cutoff annually, by fiscal year, unless stated otherwise.

ITEM NO. DESCRIPTION OF RECORDS

AUTHORIZED DISPOSITION

This Chapter groups together material regarding the collection, disbursement, and accounting for Agency funds; the operation of accounting and fiscal reporting systems; accounting procedures for special programs; payroll operations and allied functions of a fiscal nature.

ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION																														
15010	<p><u>Accountable Officer Account Files (15010-15160)</u></p> <p>Accountable Officers' Files 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 vouchers, and all other schedules and vouchers or documents used as schedules or vouchers, exclusive of freight records and payroll records described elsewhere in this section. 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 section.</p> <p>Site audit records include, but are not limited to, the Standard Forms and Optional Forms listed below. Also included are equivalent Agency forms which document the basic financial transactions as described above.</p> <table border="0"> <tr> <td>SF 215 - Deposit Ticket</td> <td>SF 1143 - Advertising Order</td> </tr> <tr> <td>SF 224 - Statement of Transactions</td> <td>SF 1145 - Voucher for Payment Under Federal Tort Claims Act</td> </tr> <tr> <td>SF 1012 - Travel Voucher</td> <td>SF 1154 - Public Voucher for Unpaid Compensation Due a Deceased Civilian Employee</td> </tr> <tr> <td>SF 1034 - Public Voucher for Purchase and Services Other Than Personal</td> <td>SF 1156 - Public Voucher for Fees and Mileage</td> </tr> <tr> <td>SF 1036 - Statement of Certificate and Award</td> <td>SF 1164 - Claim for Reimbursement for Expenditures on Official Business</td> </tr> <tr> <td>SF 1038 - Advance of Funds Application and Account</td> <td>SF 1166 - Voucher and Schedule of Payments</td> </tr> <tr> <td>SF 1047 - Public Voucher for Refunds</td> <td>SF 1185 - Schedule of Undeliverable Checks for Credit to Government Agencies</td> </tr> <tr> <td>SF 1069 - Voucher for Allowance at Foreign Post of Duty</td> <td>SF 1218 - Statement of Accountability(Foreign Service Account)</td> </tr> <tr> <td>SF 1080 - Voucher for Transfer Between Appropriations and/or Funds</td> <td>SF 1219 - State of Accountability</td> </tr> <tr> <td>SF 1081 - Voucher and Schedule of Withdrawals and Credits</td> <td>SF 1220 - State of Transactions According to Appropriation, Funds and Receipt Accounts</td> </tr> <tr> <td>SF 1096 - Schedule of Voucher Deductions</td> <td>SF 1221 - Statement of Transactions According to Appropriation, Funds and Receipt Accounts (Foreign Service Account)</td> </tr> <tr> <td>SF 1097 - Voucher and Schedule to Effect Correction of Errors</td> <td>OF 1114 - Bill of Collection</td> </tr> <tr> <td>SF 1098 - Schedule of Cancelled Checks</td> <td>OF 1114A - Official Receipt</td> </tr> <tr> <td>SF 1113 - Public Voucher for Transportation Charges</td> <td>OF 1114B - Collection Voucher</td> </tr> <tr> <td>SF 1129 - Reimbursement Voucher</td> <td></td> </tr> </table>	SF 215 - Deposit Ticket	SF 1143 - Advertising Order	SF 224 - Statement of Transactions	SF 1145 - Voucher for Payment Under Federal Tort Claims Act	SF 1012 - Travel Voucher	SF 1154 - Public Voucher for Unpaid Compensation Due a Deceased Civilian Employee	SF 1034 - Public Voucher for Purchase and Services Other Than Personal	SF 1156 - Public Voucher for Fees and Mileage	SF 1036 - Statement of Certificate and Award	SF 1164 - Claim for Reimbursement for Expenditures on Official Business	SF 1038 - Advance of Funds Application and Account	SF 1166 - Voucher and Schedule of Payments	SF 1047 - Public Voucher for Refunds	SF 1185 - Schedule of Undeliverable Checks for Credit to Government Agencies	SF 1069 - Voucher for Allowance at Foreign Post of Duty	SF 1218 - Statement of Accountability(Foreign Service Account)	SF 1080 - Voucher for Transfer Between Appropriations and/or Funds	SF 1219 - State of Accountability	SF 1081 - Voucher and Schedule of Withdrawals and Credits	SF 1220 - State of Transactions According to Appropriation, Funds and Receipt Accounts	SF 1096 - Schedule of Voucher Deductions	SF 1221 - Statement of Transactions According to Appropriation, Funds and Receipt Accounts (Foreign Service Account)	SF 1097 - Voucher and Schedule to Effect Correction of Errors	OF 1114 - Bill of Collection	SF 1098 - Schedule of Cancelled Checks	OF 1114A - Official Receipt	SF 1113 - Public Voucher for Transportation Charges	OF 1114B - Collection Voucher	SF 1129 - Reimbursement Voucher		<p>Temporary. Destroy 6 yrs. and 3 months after the period covered by account. (GRS 6, Item 1.a.)</p>
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15020	<p>b. Memorandum or extra copies of accountable officers' returns, including statements of transactions and</p>	<p>Temporary. Destroy when 1 yr.</p>																														

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ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
	accountability, all supporting vouchers, schedules, and related documents not covered elsewhere in this schedule, EXCLUDING freight records covered by Schedule 9 and payroll records covered by Schedule 2. <u>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 benefits of Indians.</u>	old. (GRS 6, Item 1.b.)
15030	<u>GAO Exceptions Files</u> - GAO notices of exceptions, such as SF 1100, formal or informal, and related correspondence.	Temporary. Destroy 1 yr. after exception has been reported as cleared by GAO. (GRS 6, Item 2)
15040 15050	<u>Certificates of Settlement Files</u> - 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. b. Certificates covering periodic settlements.	Temporary. Destroy 2 yrs. after date of settlement. (GRS 6, Item 3.a.) Temporary. Destroy when subsequent certificate of settlement is received. (GRS 6, Item 3.b.)
15060	<u>General Fund Files</u> - Records relating to availability, collection, custody and deposit of funds including appropriation warrants and certificates of deposit, other than those records covered by Items 15010-15020 of this chapter.	Temporary. Destroy when 3 yrs. old. (GRS 6, Item 4)
15070 15080	<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. b. All other files.	Temporary. Destroy when 2 yrs. old. (GRS 6, Item 5.a.) Temporary. Destroy when 3 yrs. old. (GRS 6, Item 5.b.)
15090 15100 15110	<u>Federal Personnel Study Bond Files</u> a. Official copies of the bond and attached powers of attorney. 1) Bonds purchased before January 1, 1956. 2) Bonds purchase after December 31, 1955. b. Other bonds files, including other copies of bonds and related documents.	Temporary. Destroy 15 yrs. after bond becomes inactive. (GRS 6, Item 6.a.(1)) Temporary. Destroy 15 yrs. after the end of bond premium period. (GRS 6, Item 6.a.(2)) Temporary. Destroy when bond becomes inactive or after the end of bond premium period. (GRS 6, Item 6.b.)

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15120	<u>Gasoline Sales Tickets</u> - Hard copies of sales tickets filed in support of paid vouchers for credit card purchases of gasoline.	Temporary. Destroy after GAO audit or when 3 yrs.old, whichever is sooner.(GRS 6, Item 7)
15130 15140	<u>Telecommunications Records</u> a. Originals and copies of toll tickets filed in support of telephone toll call payments. b. Originals and copies of telegrams filed in support of telegraph bills.	Temporary. Destroy after GAO audit or when 3 yrs.old, whichever is sooner. (GRS 6, Item 8) Temporary. Destroy after GAO audit or when 3yrs. old, whichever is sooner. (GRS 6, Item 9)
15150	<u>Transportation Voucher Files</u> - Vouchers identified by "T" prefixed to the voucher and schedule of payment number, which involves U.S Tariff rates.	Temporary. Cut off files when paid*. Destroy 10 yrs. after payment. *Note: Vouchers are sent to GSA for review on monthly basis.
15160	<u>Claims Files</u> - Documentation of claimants who suffer loss of property and effects and other loss.	Temporary. Cut off files when resolved. Hold in office 3 yrs. then retire to WNRC. Destroy when 6 yrs. old. (GRS 9, Item 2)
15170 15180 15190 15200	<u>Expenditure Accounting Files (15170-15210)</u> <u>Expenditure Accounting General Correspondence and Subject Files</u> - Correspondence or subject files maintained by operating units responsible for expenditures accounting, pertaining to their internal operations and administration. <u>Accounting Ledgers</u> a. <u>General accounts ledgers</u> , showing debit and credit entries, and reflecting expenditures in summary. b. <u>Appropriation Allotment Ledgers</u> showing status of obligations and allotments under each authorized appropriation. <u>Expenditure Accounting Posting and Control Files</u> a. Original records.	Temporary. Destroy when 2 yrs. old. (GRS 7, Item 1) Temporary. Hold in office 3 yrs. then retire to WNRC. Destroy 6 yrs., 3 months after close of fiscal year involved. (GRS 7, Item 2) Temporary. Cut off files annually. Hold in office 3 yrs. then retire to WNRC. Destroy 6 yrs., 3 months after the close of the fiscal year involved. (GRS 7, Item 3) Temporary. Cut off files annually. Destroy when 3 yrs. old. (GRS 7, Item 4.a.)

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15210	b. Copies.	Temporary. Cut off files annually. Destroy when 2 yrs. old. (GRS 7, Item 4.b.)
	<p><u>Stores Plant and Cost Accounting Files</u></p> <p>See Chapter XVI. General Support Services Records</p> <p><u>Employee Services Files (15220-15400)</u></p>	
15220	<u>Individual Accounts Files</u> - Individual earning and service cards, such as Optional Form 1127 or equivalent.	Temporary. Transfer to the National Personnel Records Center. Destroy when 56 years old. (GRS 2, Item 1.b.)
15230	<u>Payroll Correspondence Files</u> - General correspondence files maintained by payroll units pertaining to payroll preparation and processing.	Temporary. Destroy when 2 yrs. old. (GRS 2, Item 24)
15240	<p><u>Time and Attendance Reports Files</u></p> <p>a. <u>Forms, such as Optional Form 1130 or equivalent.</u></p> <p>1) Payroll preparation and processing copies.</p>	Temporary. Destroy after GAO audit or when 6 yrs. old, whichever is sooner. (GRS 2, Item 8)
15250	2) All other copies.	Temporary. Destroy 1 month after the end of the related pay period. (GRS 2, Item 23.b.)
15260	b. <u>Flexitime Attendance Records</u> – Supplemental time and attendance records, such as sign-in/sign-out sheets and work reports, used for time accounting under Flexitime systems.	Temporary. Destroy after GAO audit or when 6 yrs. old, whichever is sooner. (GRS 2, Item 7)
15270	<p><u>Individual Pay Case Files</u> - Folders containing documents pertaining to employees pay history including allotments from purchases documents, leave data, SF 50s, payroll change slips, income tax and retirement material, levied and garnishment records and related other documents and correspondence.</p> <p>NOTE: (1) This item brings together documents pertaining to the pay history of individual employees. The retention period prescribed exceeds those contained in General Records Schedule 2, <u>Payrolling and Pay Administration Records</u> for all of the documents which some agencies do not bring together in one separate record series but rather maintain in several series. The 7 years retention period satisfies all Agency needs for the records based on reference experience over an extended period of time.</p> <p>(2) See Treasury Fiscal Requirements Manual, para. 6020.20e for instructions relating to savings bonds authorizations, and FPM Chapter 550, Subchapter 3, Part 8, for instructions relating to CFC authorizations.</p>	Temporary. Cut off files when employee separates. Hold in office 3 yrs. then retire to WNRC. Destroy 7 yrs. after separation of employee.
15280	<u>Bond Registration Files</u> - Issuing agent's copies of bond registration stubs.	Temporary. Cut off files annually. Destroy 4 months after

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15290	<u>Bond Receipt and Transmittal Files</u> – Receipts for transmittals of U.S Savings Bond and checks.	date of issuance of bond. (GRS 2, Item 14.b.) Temporary. Destroy 4 months after date of issuance of bonds. (GRS 2, Item 14.c.)
15300	<u>Budget Authorization Reference Files</u> – Copies of budget authorizations in operating payroll units used to control personnel ceilings and personnel actions.	Temporary. Destroy when 2 yrs. old. (GRS 2, Item 22.b.)
15310	<u>Payroll Files</u> – 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 Treasury disbursing offices, with related papers.	Temporary. Destroy when Federal Record Center receives second subsequent payroll or checklist covering the same payroll unit.
15320	b. All other copies. 1) If earning record card is maintained.	Temporary. Destroy after GAO audit or when 3 yrs. old, whichever is sooner. (GRS 2, Item 23.a.)
15330	2) If earning record card is not maintained.	Temporary. Transfer to NPRC, St. Louis, Missouri, when 3 yrs. old. Destroy when 10 yrs. old
15340	<u>Payroll Control Files</u> – Payroll control registers. (Retirement files)	Temporary. For CSRS/FERS related records, destroy upon receipt of official OPM acceptance of annual summary. (GRS 2, Item 28)
15350	<u>Fiscal Schedules Files</u> – Memorandum copies of fiscal schedules used in the payroll process. a. Copy used in GAO audit.	Temporary. Destroy after GAO audit or when 3 yrs. old, whichever is sooner. (GRS 2 Item 22.c.)
15360	b. All other copies.	Temporary. Destroy 1 month after the end of the pay period. (GRS 2 Item 23.b.)
15370	<u>Administrative Payroll Report Files</u> – 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.	Temporary. Destroy when 2 yrs. old. (GRS 2, Item 22.b.)
15380	b. All other reports and data.	Temporary. Destroy when related actions are completed or

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15390	<u>Insurance Deduction Files</u> – Reports and related papers, including copies of vouchers and schedules of payments pertaining to insurance deductions.	Temporary. Destroy after GAO audit or when 3 yrs. old. (GRS 2, Item 22.a.)
15400	<u>Wages Survey Files</u> – Wage survey reports data, working papers, and related correspondence pertaining to area wages paid for each employee class; background papers establishing needed 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).	Temporary. Cut off files after completion of wage survey. Destroy when 2 yrs. old. (GRS 1, Item 38)
15410	<u>Loan Services Files (15410-15470)</u> <u>Loan Files</u> – Folders containing loan agreements, loan guaranty documents, selected project implementation letters (PILS), amortization schedules, and related documents pertaining to loans with host countries under foreign aid program.	Temporary. Cut off files when loan is paid. Hold in office 3 yrs. then retire to WNRC. Destroy 6 yrs., 3 months after loan is paid and no claims are outstanding.
15420	<u>Payment Files</u> – These files consist of: a. Payment records on grants and contracts, including investment guarantee contracts, with private contractors. b. Letters of commitments and related documentation pertaining to program funded projects with host countries. c. Bank letters of credit.	Temporary. Cut off files when payment is made. Hold in office 3 yrs. then retire to WNRC. Destroy 6 yrs., 3 months after payment.
15430		
15440		
15450	<u>Ledgers</u> - Investment Guaranty and loan accounting records showing totals of payment activity. a. Investment Guaranty Ledger showing amounts of coverage and prepayments for each contract.	Temporary. Destroy 6 yrs. 3 months after contract termination.
15460	b. Investment Guaranty General Ledger showing monthly totals reflecting activity.	Temporary. Destroy 6 yrs. 3 months after contract termination.
15470	c. Individual Loan Ledger.	Temporary. Destroy 6 yrs., 3 months after final payment or determination that loan is uncollectible.
GRS 2, Item 31	<u>Electronic Mail (E-mail) and Word Processing (WP) System Copies</u> – Electronic copies of records that are created on E-mail and WP systems and used solely to generate a recordkeeping copy of the records described in this chapter. Also includes electronic copies of records created on E-mail and WP systems that are maintained for updating, revision, or dissemination.	

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	a. Copies that have no further administrative value after the recordkeeping copy is made. Includes copies maintained by individuals in personal files, personal e-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. b. Copies used for dissemination, revision, or updating that are maintained in addition to the recordkeeping copy.	Temporary. Destroy or delete within 180 days after the recordkeeping copy has been produced. Temporary. Destroy or delete when dissemination, revision, or updating is completed.