

ACCOUNTING PRINCIPLES AND STANDARDS HANDBOOK

CHAPTER 15. RECORDS MANAGEMENT

Section 1.0 General

This Chapter provides guidance and assistance to responsible bureau accounting personnel on documentation, record keeping, retention, and disposition of Federal financial records, provides National Archives and Records Administration (NARA) General Records Schedules, and provides the Department's Records Management Officers and Record Liaisons for any needed consultations.

Section 2.0 Authority

- a. Federal Records Act of 1950 and the Federal Records Management Amendments of 1976, [United States Code \(U.S.C.\), Title 44, Public Printing and Documents, Sections 2902\(5\), 3302, 3303\(3\), 3303a\(a\), and 3309](#);
- b. [18 U.S.C, Chapter 121, § 2704, Backup Preservation](#);
- c. [GAO Policy and Procedures Manual for Guidance of Federal Agencies, Title 7, Fiscal Guidance](#);
- d. National Archives and Records Administration [44 U.S.C. § 2901-2910](#) about records management and retention;
- e. Department of Commerce [DAO 205-1, Records Management](#), [DAO 205-3, Removal of Records and Other Documents](#), and [DAO 205-16, Managing Electronic Records](#).

Section 3.0 Responsibility

Bureau accounting offices that create the site audit records are responsible for the care and protection of the records. While the records are in the custody of bureau accounting offices, officials should ensure that the documents are not prematurely destroyed. [18 U.S.C. § 641 and 2071](#) prohibit the destruction of Federal records without proper authority. If the records are destroyed or are accidentally mutilated or marred so that their content disappears, the Directors, GAO Records Management Center, and the National Archives and Records Administration (NARA), should be notified in writing.

The responsibilities of a bureau accounting office, relating to these and other records, are included in the NARA sections of [44 USC § 2901-2910](#).

Section 4.0 Requirements

Each bureau accounting office, in cooperation with their records Management Officer, must ensure a continuing, active records management program which adheres to Departmental regulations and procedures. The program's objectives should include:

- a. Completely and accurately documenting the organization, policies, functions, and procedures;
- b. Controlling the quality and content of records produced to include all essential transactions of the Department, in order to furnish the information necessary to protect the legal and financial rights of the Government and of persons directly affected by the Department's activities;
- c. Simplifying the process of records creating and maintenance; and
- d. Judiciously preserving and disposing of records;

Section 5.0 Records Schedule

A Records Schedule is a document, cleared by the National Archives and Records Administration (NARA) and, if required, approved by the Government Accountability Office (GAO) as noted in Section 9 below, that separately lists and describes each identifiable system of records. The schedule also lists the retention period of these systems of records. All accounting records should be listed and accounted for in the Records Schedule, and their disposition is to conform to this schedule. The disposition instructions state whether individual series of records are "permanent" or "temporary," as well as how long to retain the records. Records with historical value, identified as "permanent," are transferred to the National Archives of the United States at the end of their retention period. All other records are identified as "temporary" and are eventually destroyed in accordance with the NARA Records Schedule or the General Records Schedule. The NARA Records Schedule is organized into categories under 19 chapters that roughly reflect NARA's mission and administrative functions.

Virtually all the documents of an accounting office that support the disbursement or collection of monies are GAO records and are known as Accountable Officers' accounts. As such, GAO must review and approve an accounting organization's Records Schedule.

The General Records Schedules, issued by NARA, provide mandatory retention and disposal standards for records common to most agencies. The General Records Schedule shall be referred to or subject to the General Records Schedule or an approved SF 115, Request for Records Disposition Authority, may not be destroyed until the completion of an audit, investigation, or review by GAO involving the records, whichever is later.

The following is the listing of NARA General Records Schedules (these Schedules can be found at the following link, at the bottom of the page following the list of transmittals:

<http://www.archives.gov/records-mgmt/grs/>):

- Schedule 1.0: Finance
- Schedule 2.0: Human Resources
- Schedule 3.0: Technology
- Schedule 4.0: Information Management
- Schedule 5.0: General Operations Support
- Schedule 6.0: Mission Support

The following listing of Active NARA Records Schedule items (includes files that refer to the GRS) are related to accounting and financial management only. These Schedules can be found at the following link: <https://www.archives.gov/files/about/records-schedule/nara-records-schedule-list.pdf>)

Record Category / Series # / Title / File #	Series Description / Item Description	Disposition Type / Authority / Disposition Instructions
Accounting 413 Cash Management 413-1	Cash Management Guidance from OMB, Government Accountability Office (GAO), and Department of Treasury regarding effective cash management, including the Financial Managers Financial Integrity Act (FMFIA) as implemented by OMB Circular A-127	Temporary N01-0064-1987-0001 Item 413-1 Destroy when superseded OR obsolete. (N1-64-87-1)
413 Cash Management 413-2	Cash Management Cash management reports on late payment charges and interest paid out, unpaid invoices and problems, and reviews of financial management systems.	Temporary DAA-0064-2015-0003- dup Item 1 Use GRS 5.1 item 010 or File 207 (DAA-0064- 2015-0003 item 1).
416 Office Accounting Files 416	Records accumulated by individual offices in monitoring and accounting for appropriated and revolving funds used to finance program operations. Included are cost reports and statements, tabulations, and related records. EXCLUDED are files accumulated by offices responsible for budget and financial programs and files of imprest fund cashiers.	Temporary DAA-0064-2015-0003- dup Item 1 Use GRS 1.1 item 011 or File 207 (DAA-0064- 2015-0003 item 1)
417 Office Financial Files 417	Records accumulated by individual offices concerning the expenditure of funds incidental to the performance of program functions of the office. Included are travel cost estimates, notifications of availability of funds, receipts, other documents regarding the distribution of checks and savings bonds, and related records.	Temporary DAA-0064-2015-0003- dup Item 1 Use GRS 1.1 item 011 or File 207 (DAA-0064- 2015-0003 item 1).
418 Time and Attendance Records	These files are accumulated by timekeepers: · Office of Personnel Management (OPM) Form 71, Request for Leave or Approved Absence, or equivalent, e-mails, and supporting records; · GSA Form 873, Annual Attendance Record; NA Form 3004, Intermittent Employee Attendance Record; or comparable documents for verifying payroll printouts and managing employees' leave; · Copies of overtime reports; and · Related records. All other time and attendance records (paper and electronic) upon which leave input data is based, such as time or sign-in sheets; flexitime records; leave applications for jury and military duty; and authorized premium pay or overtime.	Temporary Use GRS 2-4-030 or File 207 (DAA-0064- 2015-0003 item 1).

419 Cashier and Collection Officer Designations 419	Documents concerning the designation of individuals as imprest fund cashiers and collection officers.	Temporary N01-0064-1987-0001 Item 419 Cut off at end of fiscal year following cancellation. Destroy when 2 years old. (N1-64-87-1)
420 Collection Receipts 420	Documents maintained by designated collection officers to provide a record of the receipt and disposition of remittances. Included are receipts for cash (subvouchers), copies of remittance register sheets, and similar records.	Temporary Use GRS_1-1-011 or File 207 (DAA-0064-2015-0003 item 1).
421 Imprest Fund Files 421	Documents reflecting the receipt of and accounting for petty cash, traveler's checks, or imprest funds used in connection with travel and small purchases. Included are receipts for funds, reimbursement vouchers, similar documents, and related records.	Temporary Use GRS_1-1-011 or File 207 (DAA-0064-2015-0003 item 1).
422 Administrative Claims Files 422-2c	Administrative Claims Files Claims by the United States subject to the Federal Claims Collection Standards and 28 U.S.C. 2415 or 31 U.S.C. 3716(c)(1). Records relating to claims for money or property that were administratively determined to be due and owing to the U.S. and that are subject to the Federal Claims Collection Standards (4 CFR Chapter II), EXCLUDING claims covered under file no. 422-3 below. c. Claims that NARA administratively determines are NOT owed to the United States Government after collection action was initiated.	Temporary Use GRS_1-1-080
422 Administrative Claims Files 422-3	Administrative Claims Files Claims files that are affected by a court order or that are subject to litigation proceedings.	Temporary Use GRS_1-1-080
423 Waiver of Claims Files 423-1	Records relating to waiver of claims of the United States against a person arising out of an erroneous payment of pay allowances, travel expenses, or relocation expenses to a NARA employee. Records may include: bills of collection, requests for waiver of claim, investigative reports, decisions by NARA and/or GAO approving or denying the waiver, and related records. Approved waivers (amounts NOT aggregating to more than \$500. GAO may approve any amount).	Temporary Use GRS_1-1-080
423 Waiver of Claims Files 423-2	Records relating to waiver of claims of the United States against a person arising out of an erroneous payment of pay allowances, travel expenses, or relocation expenses to a NARA employee. Records may include: bills of collection, requests for waiver of claim, investigative reports, decisions by NARA and/or GAO approving or denying the waiver, and related records. Denied waivers.	Temporary Use GRS_1-1-080
499 Non-Recordkeeping Copies of Electronic Records Covered in Chapter 4 499	Non-recordkeeping copies of electronic records maintained in email systems, computer hard drives or networks, web servers, or other location after the recordkeeping copy has been copied to a recordkeeping system or otherwise preserved. This includes: · Documents such as letters, memoranda, reports, handbooks, directives, manuals, briefings, or presentations created on office applications, including Portable Document Format (PDF) or its equivalent; · Senders' and recipients' versions of electronic mail messages that meet the definition of Federal records and any related attachments after they have been copied to a recordkeeping system or otherwise preserved; · Electronic spreadsheets; · Digital video or audio files; · Digital maps or architectural drawings; and · Copies of the above electronic records maintained on websites or web	Temporary Use GRS_6-1-010 & 011, GRS_5-2-020

	servers, but excluding web pages themselves.	
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Section 6.0 Exceptions to the General Records Schedule

GAO will consider requests for not using applicable retention periods specified in the General Records Schedule provided the agency furnishes the following information:

- a. A Citation of the General Records Schedule authority that would normally apply;
- b. Copy of operative units' proposed schedules;
- c. A brief written explanation of how the records are used in conducting Government business and the reason justifying the change; and
- d. Identification of the items needing GAO approval, if a complete schedule is submitted.

Schedule 7.0 Identification of Accountable Officers' Accounts

Pursuant to GAO's definition of Accountable Officers' accounts, these accounts consist of the following specific documents or their equivalent:

- a. Statements of transactions
- b. Statements of accountability
- c. Collection schedules
- d. Collection vouchers
- e. Disbursement schedules
- f. Disbursement vouchers
- g. All other schedules and vouchers; or
- h. Documents used as schedules or vouchers.

In summary, Accountable Officers' accounts encompass practically all documents supporting

disbursements or collection of money. These documents may differ from agency to agency, and some of the more common ones are listed in the General Records Schedule.

Agency forms used in lieu of standard form vouchers or schedules, and machine-readable/electronic data interchange versions of Accountable Officers' accounts produced with GAO approval, is included in this definition of Accountable Officers' accounts.

Section 8.0 Transfer of Accountable Officers' Accounts to the Federal Records Centers

Accountable Officers' accounts may be transferred to the appropriate Federal Records Centers for storage, for servicing (if necessary), and/or for final destruction.

Any audited accounts and all unaudited accounts more than one full fiscal year old may be transferred to the appropriate Federal Records Center by agencies without special permission from GAO.

Authority to transfer Accountable Officers' accounts, which are less than one year old and have not been audited, should be obtained from:

U.S. Government Accountability Office
Records Management Officer, OIMC/RMC
441 G Street, N.W., Room 2031, UCP
Washington, D.C 20548

Accountable Officers' accounts at overseas locations should be retained for a minimum of three years before transfer. NARA regulations in 36 C.F.R. [Sec. 1233.10 through 1233.16](#) contain the procedures used when transferring records to a NARA Federal Records Centers.

Bureau accounting offices transferring fiscal records of any kind to a Federal Records Center should be careful not to mix Accountable Officers' accounts records with other records. Separate SF-135s, *Records Transmittal and Receipt*, must be prepared for Accountable Officers' account records and other records being transferred. Instructions for completing SF 135s are on the reverse side of the form or by scrolling down to the instruction section at this link: <https://www.archives.gov/frc/toolkit#transfer>.

Section 9.0 Disposal of Certain Records Subject to GAO Audit

When the disposal of records depends on the completion of GAO audits of related Accountable Officers' accounts and the records are not required by the General Records Schedule or some applicable law to be retained for a longer period, the following retention period applies:

“Destroy original documents when three (3) – years old or when audited by the Government Accountability Office, whichever is earlier.”

However, records that are otherwise scheduled for destruction because their prescribing retention

period has expired may not be destroyed if they are the subjects of an ongoing GAO audit.

Section 10.0 Special Requirements Relating to Disposal of Bureau Records

Records may be scheduled for disposal only in accordance with authority granted by the Archivist of the United States. However, disposal of certain records also requires GAO approval when the proposed disposition period is less than that required in the appropriate General Records Schedule. When GAO approval is required, both GAO and NARA approvals may be requested concurrently. Requests for approval from NARA should be channeled through operative units' records officers. These officers are not responsible for processing requests for GAO approval. However, as indicated in Section 11.0 of this chapter, the Archivist will not grant approval until GAO has first agreed with the request.

.01 Types of Records Schedules and List for which GAO has authority

GAO approval must be obtained only for schedules and lists covering the following types of bureau records (GAO approval is not required if a bureau's proposed change in retention requirement conforms with the minimum applicable General Records Schedule requirements):

- a. Records relating to the following functions if a bureau wants to use retention periods different from those specified in the General Records Schedule:
 1. Payroll and pay administration
 2. Procurement and supply
 3. Property disposal
 4. Budget preparation, presentation, and apportionment
 5. Accountable Officers' accounts
 6. Expenditure accounting
 7. Stores, plant, and cost accounting
 8. Travel and transportation; and
 9. Motor vehicle maintenance and operation
- b. Program records, which are to be maintained for less than three years.
- c. Records relating to claims or demands by or against the Government.

Note: To facilitate the approval process, bureaus should indicate the General Records Schedule involved when submitting a request.

Section 11.0 Request for GAO Approval to Dispose of Records

From a procedural standpoint, the twin approvals by the Archivist and the Comptroller General are independent of each other. However, when GAO approval is necessary, the Archivist will not approve an agency's disposal request until GAO has first agreed with the proposed disposition.

Section 12.0: Links to National Archives and Records Administration (NARA) Record Retention Information

The following links provide useful information on record retention from NARA:

- Records Managers: <http://www.archives.gov/records-mgmt/>
- Records Management FAQs: <http://www.archives.gov/records-mgmt/faqs/>
- Electronic Records Management: <http://www.archives.gov/records-mgmt/initiatives/erm-overview.html/>
- Toolkit for Managing Electronic Records <https://www.archives.gov/records-mgmt/toolkit/fbi/rma-system-conops.html>
- Records Management Policy and Guidance: <http://www.archives.gov/records-mgmt/policy/>
- Electronic Records Management Guidance: <https://www.archives.gov/records-mgmt/era>

Section 13.0: Records Management Officers and Record Liaisons

Each bureau has its own records management officers who are responsible for leading, planning and managing bureau records management programs. The bureau records management officers and records liaisons contact information can be found in Exhibit A. Information is arranged alphabetically by bureau name.

Section 14.0: Bureau Evaluations of Material or Significant Possible or Actual Unusual Accounting Transactions

Bureaus are required to evaluate material or significant possible or actual unusual accounting transactions (e.g. a possible or actual accrued receivable/revenue or accrued payable/expense or asset, a possible, anticipated, or actual transfer, a possible, anticipated, or actual budgetary resource or reduction of budgetary resources, a possible or actual contingency), regardless of whether the item has been apportioned or not apportioned on the SF 132, *Apportionment and Reapportionment Schedule*, and research if a) a proprietary accounting transaction(s) should be

recorded; b) a budgetary accounting transaction should be recorded; and c) if yes to either a) or b), the appropriate accounting transactions that should be recorded and when (month/year) the accounting transactions should be recorded.

For these material or significant possible or actual unusual accounting transactions, the bureau's evaluation is required to include consultation with a) the bureau's CFO or equivalent, of both the underlying bureau and that bureau's accounting service provider, if applicable, or his or her designee(s); and b) the Department's Office of Financial Management. As appropriate, consultations should also include c) other bureau or Departmental offices; d) the U.S. Department of the Treasury, the Office of Management and Budget, and/or the Federal Accounting Standards Advisory Board; e) any other federal agencies; and f) any other relevant or applicable sources.

Records Management Officers and Records Liaisons

Bureau	Records Management Officer – Phone/Email	Records Liaison and/or Alternate – Phone/Email	Records Management Officer Address
BEA	Tamy Jones 301-278-9085 Tamy.Jones@bea.gov	Lorenza Silver 301-278-9056 Lorenza.silver@bea.gov	4600 Silver Hill Rd BE-17, ASD Suitland, MD 20746
BIS	Kristina E. Potts 202-258-6208 Kristina.potts@bis.doc.gov	No Alternate	HCHB, Room 6622 Washington, DC 20230
Census Bureau	Milicent Y. Alexander 301-763-2217 Milicent.Y.Alexander@census.gov	Chante R. Sawyers 301-763-9442 Chante.R.Sawyers@census.gov	4600 Silver Hill Rd Room 3J242A ACSD Washington, DC 20233
Departmental Management	Jennifer Jessup 202-482-0336 JJessup@doc.gov	No Alternate	HCHB, Room 6616 Washington, DC 20230
EDA	Yvonne Neal-Barfield 202-482-9123 YNeal-Barfield@doc.gov	No Alternate	HCHB, Room 71017R Washington, DC 20230
ITA	Susan Hamrock Mann 202-482-4442 Susan.HamrockMann@trade.gov	Iris Kapo 215-597-6127 Iris.Kapo@trade.gov	HCHB, Room 40003 Washington, DC 20230
MBDA	Roberto Lopez 202-482-8086 rlopez@mbda.gov	No Alternate	HCHB, Room 5086 Washington, DC 20230
NIST	Donna Miller 301-975-3980 donna.miller@nist.gov	Matthew Gonzales 301-975-4092 Matthew.gonzales@nist.gov	100 Bureau Drive Building 101 Gaithersburg, MD 20899
NOAA	Andre Sivels 301-713-3540 x178 AndreSivels@noaa.gov	Megan Raymond 240-533-9010 Megan.Raymond@noaa.gov Mary Mitchell 301-444-3717 Mary.Mitchell@noaa.gov	HCHB Room D105 Washington, DC 20230
NTIA	Charles Franz CFranz@ntia.gov	No Alternate	HCHB, Room 4892 Washington, DC 20230
NTIS	Greg Guthrie 703-605-6344 gguthrie@ntis.gov	No Alternate	5301 Shawnee Road Room 320 Alexandria VA 22312
OIG	Catherine Findlay 202-918-7065 CFindlay@oig.doc.gov	No Alternate	HCHB, Room 7077 Washington, DC 20230
USPTO	Kimberly Hardy 571- 270-0968 Kimberly.Hardy@uspto.gov	Christopher Baker 571-270-5568 Christopher.Baker@uspto.gov	600 Dulany St. MDW 10B13-154 Alexandria, VA 22313