

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.

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 Civilian Personnel Records
- Schedule 2 Payroll and Pay Administration Records
- Schedule 3 Procurement, Supply, and Grant Records
- Schedule 4 Property Disposal Records
- Schedule 5 Budget Preparation, Presentation, and Apportionment Records
- Schedule 6 Accountable Officers' Accounts Records
- Schedule 7 Expenditure Accounting Records
- Schedule 8 Stores, Plant, and Cost Accounting Records
- Schedule 9 Travel and Transportation Records
- Schedule 10 Motor Vehicle Maintenance and Operations Records
- Schedule 11 Space and Maintenance Records
- Schedule 12 Communications Records
- Schedule 13 Printing, Binding, Duplication, and Distribution Records
- Schedule 14 Information Services Records
- Schedule 15 Housing Records
- Schedule 16 Administrative Management Records
- Schedule 17 Cartographic, Aerial Photographic, Architectural, and Engineering Records
- Schedule 18 Security and Protective Services Records
- Schedule 19 Reserved
- Schedule 20 Electronic Records
- Schedule 21 Audiovisual Records
- Schedule 22 Inspector General Records (Withdrawn)
- Schedule 23 Records Common to Most Offices Within Agencies
- Schedule 24 Information Technology Operations and Management Records
- Schedule 25 Ethics Program Records
- Schedule 26 Temporary Commissions, Boards, Councils and Committees
- Schedule 27 Records of the Chief Information Officer

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. 1228.150 through 1228.164](#) contain the addresses of the Federal Records Centers and the areas served by each center, as well as procedural requirements covering the transfer of records.

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.

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: <http://www.archives.gov/records-mgmt/toolkit/>
- Records Management Policy and Guidance: <http://www.archives.gov/records-mgmt/policy/>
- Electronic Records Management Guidance: <http://www.archives.gov/records-mgmt/initiatives/erm-guidance.html/>

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	James Murphy (202) 606-2787 James.murphy@bea.gov	Maria A. Wilson Phone: (202) 606-9674 Fax: (202) 606-5324 Maria.wilson@bea.gov	1441 L St, NW Room 2033 Washington, DC 20230
BIS	Jennifer Kuo (202) 482-0953 jennifer.kuo@bis.doc.gov	No Alternate	HCHB, Room 6622 Washington, DC 20230
Census Bureau	Milicent Y. Alexander (301) 763-2217 Milicent.Y.Alexander@census.gov	Artina Venning (301) 763-9465 Artina.L.Venning@census.gov	4600 Silver Hill Rd Room 3J242A ACSD Washington, DC 20233
Departmental Management	Wendy Couch (202) 482-4559 wcouch@doc.gov	No Alternate	HCHB, Room 6625 Washington, DC 20230
EDA	John Portell (202) 482-3817 jportell@eda.gov	Mark Johnson (202) 482-881 mark.johnson@eda.gov	HCHB, Room 71004 Washington, DC 20230
ESA	Pamela Moulder (202) 482-5997 pmoulder@doc.gov	No Alternate	HCHB, Room 4836 Washington, DC 20230
ITA	Nina Harris (202) 482-3585 Nina_Harris@ita.doc.gov	Charles Jefferson (202) 482-6078 Charles_Jefferson@ita.doc.gov	HCHB, Room 40003 Washington, DC 20230
MBDA	Michael Stallings (202) 482-7982 mstallings@mbda.gov	Roberto Lopez (202) 482-8086 rlopez@mbda.gov	HCHB, Room 5086 Washington, DC 20230
NIST	Donna Miller (301) 975-3980 donna.miller@nist.gov	No Alternate	100 Bureau Drive Building 101 Gaithersburg, MD 20899
NOAA	Andre Sivels (301) 713-3540 x178 Andre.Sivels@noaa.gov	Charlene Dunn 202-482-2088 Charlene.Dunn@noaa.gov	HCHB Room D105 Washington, DC 20230
NTIA	Tony Calza (202) 482-2196 ACalza@ntia.doc.gov	Sandra Ryan (202) 482-5893 SRyan@ntia.doc.gov	HCHB, Room 4892 Washington, DC 20230
NTIS	Kim Selstrom (703) 605-6603 kselstrom@ntis.gov	Edwin Aguilera 703-605-6633 eaguilera@ntis.gov	5301 Shawnee Road Room 205 Alexandria VA 22312
OIG	Laura Bell (202) 482-1136 ibell@oig.doc.gov	No Alternate	HCHB, Room 7099 Washington, DC 20230
USPTO	Susan Fawcett (571) 272-2799 Susan.Fawcett@USPTO.GOV	Marcie Lovett (571) 272-8123 Marcie.Lovett@USPTO.GOV	MDW 4D29 Alexandria, VA 22313