

1220 - RECORDS AND INFORMATION MANAGEMENT
GRS/BLM Combined Records Schedules

Schedule 6 - Accountable Officers Accounts Records

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Introduction

This schedule covers accountable officers' returns and related records, including records under the cognizance of the General Accounting Office (GAO). Any records created prior to January 1, 1921, must be offered to the NARA for appraisal before applying these disposition instructions.

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

Disbursements for most civilian Government agencies are made by the Chief Disbursing Officer of the Treasury, who heads the Division of Disbursement of the Bureau of Government Financial Operations within the Department of Treasury. Since July 1949, disbursements have been made for most agencies on the basis of certified schedules, with the detailed vouchers transferred to GAO from the agency or held in agency space if a site audit was involved. This procedure was extended and confirmed by GAO General Regulation No. 115, issued January 29, 1952, which promulgated a standard form voucher and schedule of payment (SF-1166 and SF1167) for use by all agencies, effective July 1, 1952, and formally eliminated the transfer of vouchers to the Chief Disbursing Officer of the Treasury.

This schedule includes records held for on-site audits conducted by GAO, as described in Item 1a of this schedule. Under an on-site audit, vouchers, contracts, schedules, statements of transactions and accountability and other related supporting documents are retained in the Bureau of Land Management (BLM) space for GAO auditors. Section 5 of the Post Office Department Financial Control Act of 1950 and Section 117) of the Budget and Accounting Procedures Act of 1950 (whenever the Comptroller General determines that an audit shall be conducted at the site) require

agencies to retain these records, which are under GAO cognizance. GAO has given general authority to agencies, if the records are no longer required for administrative purposes, to transfer all audited records and any unaudited records more than 1 full fiscal year old to Federal Records Centers. However, to transfer unaudited accountable officers' accounts less than 1 year old, permission must be obtained from the Director, Records Management, GAO. The records previously transferred to GAO are retained in the agency. Some agencies have eliminated the creation of memorandum copies as described in Item 1b of this schedule.

Records relating to the availability, collection, and custody of funds include (1) 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. The BLM copies of these deposit and status documents are so intimately related to the accounts of these officers that they are included in this schedule.

A new item has been added to this schedule to authorize the destruction of electronic mail and word processing records maintained by the BLM in addition to the copy in the recordkeeping system. This item covers electronic copies of electronic mail and word processing records created and used solely to produce the recordkeeping copy, and electronic copies of electronic mail and word processing records that are needed in addition to the recordkeeping copy for dissemination, revision, or updating.

Item	Record Series Description	Disposition Authority
1	ACCOUNTABLE OFFICERS FILES [1300].	
	a. Accountable Officers Original or Ribbon Copies. Accountable officers accounts maintained by the BLM for site audit by GAO auditors, consisting of statements of transactions, statements of accountability, collection schedules, collection vouchers, disbursement schedules, disbursement vouchers, and all other schedules and vouchers or documents used as schedules or vouchers. Since the BLM is operating under an integrated accounting system approved by GAO, certain required documents that support vouchers and/or schedules are included in site audit records. These records document only the basic financial transaction, money received, and money paid out or deposited in the course of operating the BLM. Exclusions: the certified	TEMPORARY. Destroy 6 years, 3 months after period covered by account. GRS 6/1a. 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 benefit of Indians.

payment or collection copy, usually the original or ribbon copy, and all additional or supporting documents not involved in an integrated system (covered by succeeding items in this schedule), copies of forms which may be filed in related case files, commercial passenger transportation and freight records (Schedule 9), payroll records (Schedule 2). Site audit records include, but are not limited to, the forms described below. Confidentiality: Non-public record category 3; Privacy Act System Interior/LLM-22. Vital: Rights and interests records. Location: All. Forms: **BLM** 1113-1, 1310-5, 1310-11, 1310-17, 1310-19, 1310-19A, 1323-1, 1323-2, 1370-8, 1370-9, 1370-10, 1370-12, 1370-13, 1370-14, 1370-16, 1370-18, 1370-21, 1370-26, 1370-29, 1370-32, 1370-35, 1370-37, 1370-39, 1370-41, 1370-42, 1370-43, 1370-44, 1370-45, 1371-16, 1371-17, 1371-21, 1371-22, 1371-23, 1372-2, 1374-1, 1380-5, 1380-6, 1380-7, 1380-8, 1380-9, 1520-42, 1520-54, 5450-10, 5450-10a, 5450-10b, 1370-38; **SF**-215, 224, 1012, 1034, 1036, 1038, 1047, 1069, 1080, 1081, 1096, 1097, 1098, 1113, SF-1129, 1143, 1145, 1154, 1156, 1164, 1166, 1185, 1218, 1219, 1220, 1221; **GSA**-2957; **OF**-1114, 1114a, 1114b; **TD**-1664;

- b. Accountable Officers Files - Memo Copies. Memorandum copies of accountable officers' returns including statements of transactions and accountability, all supporting vouchers, schedules, and related documents not covered elsewhere in this schedule. Exclusions: freight records (Schedule 9), payroll records (Schedule 2). Forms: SF-1048, 1050, and memo copies of other forms listed under Item a above. Confidentiality: Non-public record category 3; Privacy Act System Interior/LLM-22. Location: All.

TEMPORARY. Cutoff EOFY covered by account. Destroy 1 year after cutoff. GRS 6/1b.

2	<p>GAO EXCEPTIONS FILES [1300]. GAO notices of exception, formal or informal, and related correspondence. Forms: SF-1100. Confidentiality: Non-public record category 3. Location: All</p>	TEMPORARY. Destroy 1 year after exception has been reported as cleared by GAO. GRS 6/2.
3	<p>CERTIFICATES SETTLEMENT FILES [1300]. Copies of certificates and settlement of accounts of accountable officers, statements of differences, and related records. Confidentiality: Non-public record category 3. Location: All.</p>	
a.	Certificates Covering Closed Account, Supplements, Supplemental and Final Balance Settlements.	TEMPORARY. Destroy 2 years after date of settlement. GRS 6/3a.
b.	Certificates Covering Period Settlements.	TEMPORARY. Destroy when subsequent certificate of settlement is received. GRS 6/3b.
4	<p>GENERAL FUND FILES [1310]. Records re. availability, collection, custody and deposit of funds including appropriation, warrants and certificates of deposit, other than those records covered by Schedule 6/1. Confidentiality: Non-public record category 3; Privacy Act System Interior/LLM-22. Location: All.</p>	TEMPORARY. Destroy when 3 years old. GRS 6/4.
5	<p>ACCOUNTING ADMINISTRATIVE FILES [1300]. Correspondence, reports, and data relating to voucher preparation, administrative audit, and other accounting and disbursing operations. Location: All.</p>	
a.	Files used for workload and personnel management purposes.	TEMPORARY. Destroy when 2 years old. GRS 6/5a.
b.	All other files.	TEMPORARY. Destroy when 3 years old. GRS 6/5b.
6	<p>FEDERAL PERSONNEL SURETY BOND FILES [1384]. Copies of surety bonds, power-of-attorney forms, designations of accountable officers and agents, and related documents. Forms: OF-211. Confidentiality: Non-public record category 3; Privacy Act System Interior/LLM-22. Location: All.</p>	

a.	Bond and Attached Power of Attorney - Official Copies.	
(1)	Bonds Purchased Before 01/01/1956.	TEMPORARY. Destroy 15 years after bond becomes inactive. GRS 6/6a(1).
(2)	Bonds Purchased After 12/31/1955.	TEMPORARY. Destroy 15 years after end of bond premium period. GRS 6/6a(2).
b.	Bond Files - Other. Includes other copies of bonds, designations of accountable officers and agents, and related documents. Location: All.	TEMPORARY. Destroy when bond becomes inactive or after the end of the bond premium period. GRS 6/6b.
7	GASOLINE SALES TICKETS [1376]. Hard copies of sales tickets filed in support of paid vouchers for credit card purchases of gasoline. Confidentiality: Non-public record category 3. Location: All.	TEMPORARY. Destroy after GAO audit or when 3 years old, whichever is sooner. GRS 6/7.
8	TELEPHONE TOLL TICKETS [1376]. Originals and copies of toll tickets filed in support of telephone toll call payments. Confidentiality: Non-public record category 3/Privacy Act System Interior/OS-36. Location: All.	TEMPORARY. Destroy after GAO audit or when 3 years old, whichever is sooner. GRS 6/8.
9	TELEGRAMS. Originals and copies of telegrams files in support of telegraph bills.	TEMPORARY. Destroy after GAO audit or when 3 years old, whichever is sooner. GRS 6/9.
10	ADMINISTRATIVE CLAIMS FILES [1380]. Includes tort claims. Confidentiality: Non-public record category 3; Privacy Act System Interior/LLM-22. Vital: Rights and interests records.	
a.	Administrative Claims Against the U.S. Records re. claims against the U.S. for moneys which have been administratively (1) disallowed in full or (2) allowed in full or in part, and final payment of the amount awarded. Exclusions: claims covered by item c below. Location: WO, Center, SO tort claims office.	TEMPORARY. Destroy when 6 years, 3 months old. GRS 6/10a.

b.	Administrative Claims by the U.S. Subject to the Federal Claims Collection Standards and 28 USC 2415 or 31 USC 3716(c)(1). Records re. 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). Exclusions: claims covered by item c below.	
(1)	Claims Paid in Full. Or by means of a compromise agreement pursuant to 4 CFR 103. Location: WO, Center, SO tort claims office.	TEMPORARY. Destroys when 6 years, 3 months old. GRS 6/10b(1).
(2)	Claims for Which Collection Action has been Terminated under 4 CFR 104. Location: Center.	
(a)	Claims for which the Government's right to collect was not extended. Location: WO, Center, SO tort claims office.	TEMPORARY. Destroy 10 years, 3 months after the year in which the Government's right to collect first accrued. GRS 6/10b(2)(a).
(b)	Claims for which the Government is entitled (per 28 USC 2415) to additional time to initiate legal action. Location: WO, Center, SO tort claims office.	TEMPORARY. Destroy 3 months after the end of the extended period. GRS 6/10b(2)(b).
(3)	Claims Not Owed to U.S. Claims which the agency administratively determines are not owed to U.S. after collection activity was initiated. Location: WO, Center, SO tort claims office.	TEMPORARY. Destroy when 6 years, 3 months old. GRS6/10b(3).
c.	Administrative Claims Affected by Court Order or Subject to Litigation Proceedings. Location: WO, Center, SO tort claims office.	TEMPORARY. Destroy when the court order is lifted, litigation is concluded, or when 6 years, 3 months old, whichever is later. GRS 6/10c.
d.	Reference Copies of Claims. Reference copies of tort claims maintained by FOs or by offices other than that of the tort claims officer. Location: All.	TEMPORARY. Destroy when claim is settled. (NARA approval not required.)

11	<p>WAIVER OF CLAIMS FILES [1380]. Records re. waiver of claims of the U.S. against a person arising out of an erroneous payment of pay allowances, travel expenses, or relocation expenses to an employee of an agency or a member or former member of the uniformed services or the National Guard, including bills of collection, requests for waiver of claim, investigative reports, decisions by agency and/or GAO approving or denying the waiver, and related records. Confidentiality: Non-public record category 3; Privacy Act System Interior/LLM-22. Vital: Rights and interests records.</p>	
	<p>a. Waivers of Claims Approved. Agencies may approve amounts not aggregating to more than \$500 or GAO may approve any amount. Location: All.</p>	<p>TEMPORARY. Destroy 6 years, 3 months after the close of the FY in which the waiver was approved. GRS 6/11a.</p>
	<p>b. Waivers of Claims Denied. Location: Center Finance.</p>	<p>TEMPORARY. Destroy with related claims filed in accordance with Schedule 6/10b and 10c. GRS 6/11b.</p>
12-15	<p>Reserved</p>	
16	<p>ELECTRONIC MAIL AND WORD PROCESSING SYSTEM COPIES. Electronic copies of records that are created on electronic mail and word processing systems and used solely to generate a recordkeeping copy of the records covered by the other items in this schedule. Also includes electronic copies of records created on electronic mail and word processing systems that are maintained for updating, revision, or dissemination.</p>	
	<p>a. Copies that have No Further Administrative Value. After the recordkeeping copy is made. Includes copies maintained by individuals in personal files, personal electronic 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.</p>	<p>TEMPORARY. Destroy/Delete within 180 days after the recordkeeping copy has been produced. GRS 6/12a.</p>

b. Copies Used for Dissemination, Revision, or Updating. That are maintained in addition to the recordkeeping copy.

TEMPORARY. Destroy/Delete when dissemination, revision, or updating is completed. GRS 6/12b.