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USAID Mission Disposition Schedule Chapter 35: Financial Management Records

A Mandatory Reference for ADS Chapter 502

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USAID MISSION DISPOSITION SCHEDULE

CHAPTER 35 FINANCIAL MANAGEMENT RECORDS – These records are cutoff annually, by fiscal year, unless stated otherwise.

ITEM NO.	DESCRIPTION OF RECORDS	AUTHORIZED DISPOSITION
35010	<p><u>ACCOUNTABLE OFFICERS' ACCOUNTS RECORDS (35010 – 35090)</u></p> <p><u>Accountable Offices' Files</u> a. <u>Original or ribbon copy</u> 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 schedules, disbursement vouchers, and other schedules and vouchers or documents used as schedules or vouchers, exclusive of freight records and payroll records. These records document 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 part of the Schedule.</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 that document the basic financial transaction described above.</p> <p>SF 1034, Public Voucher for Purchases and Services Other than Personal 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 1098, Schedule of Cancelled Checks SF 1113, Public Voucher for Transportation Charges SF 1166, Voucher and Schedule of Payments SF 1190, Foreign Application, Grant and Report SF 1121, Statement of Transactions According to Appropriation, Funds, and Receipt Accounts (Foreign Service Account)</p>	<p>Temporary. Original paid vouchers and schedules are to be retained at post in an offsite repository that provides adequate safeguards against natural disaster and acts of aggression. Destroy 6 yrs. and 3 months after period covered by account. (GRS 6, Item 1.a.)</p>
35020	<p>b. <u>Memorandum or extra copies</u> of accountable officers' returns, including statements of transactions and accountability, all and related papers not covered elsewhere in this part of the Schedule.</p>	<p>Temporary. Destroy when 1 yr. old. (GRS 6, Item 1.b.)</p>
35030	<p><u>Transportation Voucher Files</u> - Vouchers identified by "T" prefixed to the voucher and schedule of payments number that involve both US and foreign tariff rates.</p>	<p>Temporary. Cut off at the end of FY in which payment is made. Hold files for 3 yrs. or audit, whichever is earlier; then transfer to USAID/W. Destroy 10 yrs. after final payment.</p>
35040	<p><u>GAO Exceptions Files</u> - General Accounting Office (GAO) notices of exceptions, such as Standard Form 1100, formal or informal, and related correspondence.</p>	<p>Temporary. Destroy 1 yr. after exception has been reported as cleared by GAO (GRS 6, Item 2)</p>

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35050	General Fund Files - Records relating to availability, collection, custody and deposit of funds including appropriation warrants and certificates of deposit (SF 215), other than those records covered by Items 35010, 35020, 35100, and 35150 of this Schedule.	Temporary. Destroy when 3 yrs. old. (GRS 6, Item 4)
35060	Accounting Administrative Files - Correspondence, reports and data relating to vouchers preparation, administrative audit, and other accounting and disbursing operations.	Temporary. Destroy when 3 yrs. old. (GRS 6, Item 5.b.)
35070	<p>Personnel Surety Bond Files</p> <p>a. Official copies of the bond and attached powers of attorney.</p> <p>1) Bonds purchased before January 1, 1956.</p>	<p>Temporary. Destroy 15 yrs. after bond becomes inactive. (GRS 6, Item 6.a.(1))</p> <p>Temporary. Destroy 15 yrs. after the end of bond premium period. (GRS 6, Item 6.a.(2))</p> <p>Temporary. Destroy when bond becomes inactive or after the end of the bond premium. (GRS 6, Item 6.b.)</p>
35080	2) Bonds purchased after December 31, 1955.	
35090	b. Other bond files, including other copies of bonds and related papers.	
	EXPENDITURE ACCOUNTING RECORDS (35100 – 35140)	
35100	Expenditures Accounting General Correspondence and Subject Files - Correspondence and subject files maintained by operating units responsible for expenditures accounting, pertaining to their internal operations and administration.	Temporary. Destroy when 2 yrs. old. (GRS 7, Item 1)
35110	General Accounting Ledgers - General accounts ledgers, showing debit and credit entries, and reflecting expenditures in summary.	Temporary. Destroy 6 yrs. 3 months after the close of the FY involved. (GRS 7, Item 2)
35120	Appropriation Allotment Files - Allotment records showing status of obligations and allotments under each authorized appropriation.	Temporary. Destroy 6 yrs. 3 months after the close of the FY involved. (GRS 7, Item 3)
35130	<p>Expenditure Accounting Posting and Control Files - Records used as posting and control media, subsidiary to the general and allotment ledgers, and not elsewhere covered in this Schedule.</p> <p>a. Original records</p>	Temporary. Destroy when 3 yrs. old. (GRS 7, Item 4.a.)
35140	b. Copies	Temporary. Destroy when 2 yrs. old. (GRS 7, Item 4.b.)
	PAYROLLING AND PAY ADMINISTRATION RECORDS (35150-35410)	
35150	Individual Accounts Files - Individual earning and service cards, such as Optional Form 1127 or equivalent.	Temporary. Transfer to NPRC, St. Louis, records on

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		separated employees when volume of records reaches 1 cubic foot. Destroy 56 yrs. after the date of the last entry on the card. (GRS 2, Item 1.b.)
35160	Payroll Correspondence Files - General correspondence files maintained by payroll units pertaining to payroll preparation and processing.	Temporary. Destroy when 2 yrs. old. (GRS 2, Item 24)
35170	Time and Attendance Reports Files – Forms, such as Optional Form 1130, AID 7-141, AID 760-10 or equivalent. a. Payroll preparation and processing copies.	Temporary. Destroy after GAO audit or when 6 yrs. old, whichever is sooner. (GRS 2, Item 8)
35180	b. All other copies.	Temporary. Destroy 1 month after the end of the related pay period. (GRS 2, Item 23.b.)
35190	Leave Application Files - Application for Leave, SF 71 or equivalent, and supporting papers relating to requests for and approval of taking leave. a. If the time card has been initialed by the employee.	Temporary. Destroy at the end of the following pay period. (GRS 2, Item 6.a.)
36200	b. If the time card has not been initialed by the employee.	Temporary. Destroy after GAO audit or when 3 years old, whichever is sooner. (GRS 2, Item 6.b.)
35210	Leave record cards , such as OF1137 or equivalent, maintained separately from pay and earnings records, and OF1130 when used as a leave record. a. Pay or fiscal copies.	Temporary. Destroy when 3 yrs. old. (GRS 2, Item 9.b.)
35220	b. Other copies.	Temporary. Destroy 3 months after the end of the period covered.
35230	Leave Data Files - Records of leave data, such as SF-1150, prepared except as noted in the Federal Personnel Manual, 293-A-3. a. Original copy of SF 1150.	File on right of official personnel folder. (GRS 2, Item 9.a.)
35240	b. Other copies.	Temporary. Destroy when 3 years old. (GRS 2, Item 9.b.)
35250	Notification of Personnel Action Files - Copies of SF-50 or equivalent, not filed in the Official Personnel Folder.	Temporary. Destroy when 2 yrs. old. (GRS 1, Item 14.a.)

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35260	<u>Budget Authorization Reference Files</u> - Copies of budget authorization in operating payroll units used to control personnel ceilings and personnel actions.	Temporary. Destroy when 2 years old. (GRS 2, Item 22.b.)
35270	<u>Payroll Files</u> - Memorandum copies of payrolls, check lists, and related certification sheets, such as: SF 1013A, SF 1128A, or equivalents. a. If earning record card is maintained.	Temporary. Destroy after GAO audit or when 3 yrs. old, whichever is sooner. (GRS 2, Item 23.a.)
35280	b. If earning record card is not maintained.	Temporary. Destroy when 10 yrs. old.
35290	<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)
35300	<u>Payroll Changes Files</u> - Payroll change slips, exclusive of those of the OPF, such as SF 1126. a. Copy used in GAO Audit.	Temporary. Destroy when related pay records are audited by GAO or when 3 yrs. old, whichever is sooner. (GRS 2, Item 23.a.)
35310	b. Disbursing officer copy used in preparing checks.	Temporary. Destroy when related pay records are audited by GAO or when 3 yrs. old, whichever is sooner. (GRS 2, Item 23.a.)
35320	c. All other copies	Temporary. Destroy 1 month after the end of the related pay period. (GRS 2, Item 23.b.)
35330	<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 years old, whichever is sooner. (GRS 2, Item 22c.)

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35340	b) All other copies.	Temporary. Destroy 1 month after the end of the pay period. (GRS 2, Item 23b.)
35350 35360 35370 35380 35390 35400 35410	<p><u>Administrative Payroll Report Files</u> - Reports, statistics, with supporting and related records, pertaining to payroll operations and pay administration.</p> <p>a. Reports and data used for workload and personnel management purposes.</p> <p>b. All other reports and data.</p> <p><u>Tax Files</u></p> <p>a. Withholding tax exemption certificates, such as IRS Form W-4, and similar state tax exemption forms.</p> <p>b. Returns on income taxes such as IRS Form W-2.</p> <p>c. Reports of withheld Federal taxes, such as IRS Form W-3, with related papers, including reports relating to income and social security taxes.</p> <p><u>Retirement Files</u></p> <p>a. Reports, registers or other control documents, and other records relating to retirement, such as SF 2807 or equivalent.</p> <p>b. Assistance files, consisting of correspondence memoranda, annuity estimates, and other records used to assist retiring employees or survivors claim insurance or retirement benefits.</p>	<p>Temporary. Destroy when 2 years old. (GRS 2, Item 22.b.)</p> <p>Temporary. Destroy when 2 yrs. old. (GRS 2, Item 22.a.)</p> <p>Temporary. Destroy 4 yrs. after superseded or obsolete or upon separation of employee. (GRS 2, Item 13.a.)</p> <p>Temporary. Destroy when 4 yrs. old. (GRS 2, Item 13.b.)</p> <p>Temporary. Destroy when 4 yrs. old. (GRS 2, Item 13.c.)</p> <p>Temporary. Destroy upon receipt of official OPM acceptance of annual summary. (GRS 2, Item 28)</p> <p>Temporary. Destroy upon receipt of official OPM acceptance of annual summary. (GRS 2, Item 28)</p>
GRS 2, Item 31	<p><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.</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 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</p>	Temporary. Destroy or delete within 180 days after the recordkeeping copy has

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	copy. b. Copies used for dissemination, revision, or updating that are maintained in addition to the recordkeeping copy.	been produced. Temporary. Destroy or delete when dissemination, revision, or updating is completed.