

**VOLUME 5, CHAPTER 21: “DISBURSING OFFICE RECORDS”****SUMMARY OF MAJOR CHANGES**

All changes are denoted by **blue font**.

Substantive revisions are denoted by an \* symbol preceding the section, paragraph, table, or figure that includes the revision.

Unless otherwise noted, chapters referenced are contained in this volume.

Hyperlinks are denoted by **bold, italic, blue and underlined font**.

The previous version dated February 2009 is archived.

<b>PARAGRAPH</b>	<b>EXPLANATION OF CHANGE/REVISION</b>	<b>PURPOSE</b>
210202.C.2	Deletes reference to Navy’s Automatic Teller Machine (ATM) at Sea. The ATMs have been removed from all ships and the system is no longer used. Chapter 26 of this volume has been deleted.	Delete

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## CHAPTER 21

DISBURSING OFFICE RECORDS

## 2101 Retention of Disbursing Office Records

## 210101. General

Keep original disbursing office records and associated papers, and supporting documentation for 6-year and 3-months, consistent with guidance in the [National Archives and Records Administration General Records Schedule 6](#). A disbursing officer (DO) or designated settlement official may, on a case-by-case basis, decide to keep records for a longer period to complete reconciliation of payment or collection discrepancies, or for other purposes.

## 210102. Disbursing Office Records

A. Original Disbursing Office Records. Original disbursing office records include, but are not limited to, records shown in Figure 21-1. The requirement for retaining original records applies to DOs who receive records that accompany payment or collection transactions, or who transmit financial reports. The requirement applies to both paper and electronic records kept as original supporting documents at both the functional and disbursing offices. When certifying officials send electronic payment files only to the DO, they keep supporting documentation for 6 years and 3-months, except that the retention period for such documentation for Foreign Military Sales (FMS) transactions is 10 years; see Volume 15, Chapter 6 of this Regulation. Adequate hardcopy and electronic records-storage controls must be in place to ensure that only authorized personnel have access to any paper documents and electronic images, and only for authorized purposes. Original disbursing office records and supporting documents in electronic format negate the need to store duplicate hardcopy documents. Electronic record storage requires adequate controls to ensure that integrity of the digital images accurately represent the corresponding paper documentation and detect changes to an original digital image.

B. Unclassified Records. Unclassified records do not require special security or storage controls and may be stored in open files or cabinets. Store these records with adequate controls that readily identify:

1. Records that have been removed from the files;
2. The name of the individual(s) who removed the records;
3. The date the records were removed;
4. The name of the individual(s) who returned the records;
5. The date the records were returned; and

6. Other information needed to contact the responsible individual(s), e.g., organization, address, telephone number, and e-mail address to ensure that records are returned timely.

C. Duplicate Records. Duplicate copies of disbursement and collection vouchers and associated supporting documents may be destroyed after one year.

## 2102 Transfer and Disposition of Retained Disbursing Office Records

### 210201. Nontactical Disbursing Offices

Transfer all disbursing office records to the incoming (relieving) DO as a part of the relief process described in Chapter 22 of this volume. When a disbursing office is deactivated, package and mail all disbursing office records to the office designated to settle the accounts.

### \*210202. Tactical Units and Naval Vessels

A. Detachment with Relief. When a DO of a tactical unit or naval vessel is relieved from disbursing duty by another DO, the relieving DO keeps the relieved DO's disbursing records for 90 days from the date of relief, and then packages and sends them to the supporting Defense Finance and Accounting Service (DFAS) site or alternate designated by that DFAS site for retention until the expiration of the required retention period. If deployed, do not transfer the records until 90 days after the unit or vessel returns to homeport.

B. Detachment without Relief. When a DO of a tactical unit or naval vessel is relieved from disbursing duty due to deactivation of the disbursing office (or when a vessel or unit is decommissioned from service), package and send all disbursing office records to the applicable support DFAS site or alternate designated site for retention.

C. Shipment of Retained Documents. To facilitate shipment of retained records, DOs of tactical units and naval vessels file retained records in these categories:

1. Public vouchers, other than payrolls, with supporting documents.

2. Payroll vouchers with supporting documents, to include military pay money lists.

3. Collection vouchers with supporting documents.

4. Checking accounts records, to include records of checks drawn. These records include "Month End Check Issue Summary" (SF 1179), "Advice of Check Issue Discrepancy" (FMS Form 5206) with related correspondence, and "Journal Voucher" ([OF 1017-G](#)) with related correspondence.

5. Daily Statement of Accountability ([DD Form 2657](#)).

6. Statement of Designated Depository Account ([SF 1149](#)).
7. Statement of Accountability ([SF 1219](#)).
8. Listing of instruments deposited with the quintuplicate (Agency) copy of Deposit Tickets (SF 215).
9. Unavailable Check Cancellation ([SF 1184](#)).
10. Debit Vouchers (SF 5515).
11. Certificate of revaluation of foreign currency.
12. Quarterly reports on the status of suspense accounts.
13. Other miscellaneous retained disbursing documents.

Figure 21-1. Original Disbursing Office Records

**Original Disbursing Office Records**

Original disbursing office records include, but are not limited to:

1. Disbursement and collection vouchers, including supporting documents (e.g., invoices, receiving reports, purchase orders or contracts, and lodging receipts).
2. Voucher control logs.
3. Daily Statement of Accountability (DD Form 2657).
4. Statement of Accountability (SF 1219).
5. Daily Agent Accountability Summary (DD Form 2665).
6. Check issue records and reports.
7. Limited depositary account (LDA) records and reports.
8. Records of deposits of negotiable instruments.
9. Deposit Tickets (SF 215) and Debit Vouchers (SF 5515).
10. Appointments and revocations of accountable individuals.
11. Records of payroll deposit transactions to individual service members' local pay accounts that are accessed via shipboard cash dispensers (automated teller machines).
12. Any other document, record, log or electronic file that supports disbursing transactions or affects the accountability of the disbursing officer or accountable individual(s).
13. Local check cashing policies and agreements.