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★ 210101. General. Original Disbursing Officer (DO) records and associated papers shall be retained as government property, readily accessible to the DO or the designated settlement office, for a 6-year 3-month period as provided in the National Archives and Records Administration General Records Schedule 6 (reference (bp)).

A. The requirement for retention of original records applies to disbursing officers who receive payment or collection transactions, or who transmit financial reports, without regard to whether such records are paper or electronic copies. When such records are electronic, these requirements apply, regardless of whether the original supporting documents are maintained at the source (preparing) office or at the disbursing office.

B. Unclassified records do not require special security or storage precautions and may be stored in open files or cabinets. However, records shall be adequately maintained with controls in place to readily identify records that have been removed from the files, who removed them, and when they were removed them as well as such other information needed to facilitate follow up to ensure records are timely returned.

C. Duplicate copies of disbursement and collection vouchers and associated supporting documents may be destroyed after 1 year.

D. Original disbursing officer records include, but are not limited to, the following items:

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. Any other document, record, log or electronic file that supports disbursing transactions or affects the accountability of the disbursing officer or accountable individual(s), including disbursing officer records showing deposit transactions for payroll distributions to individual service members' local pay accounts accessed by shipboard cash dispensers (automated teller machines).

★ 210102. Tactical Units and Naval Vessels. To facilitate shipment of retained records, DOs of tactical units and Naval vessels shall file retained records in groups as specified below:

- A. All public vouchers, other than payrolls, with supporting documents
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- B. All payroll vouchers with supporting documents, to include military pay money lists and Navy automated teller machine deposit transaction reports
 - C. All collection vouchers with supporting documents
 - D. Checking accounts records, to include records of all 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
 - E. Daily Statement of Accountability (DD Form 2657)
 - F. Statement of Designated Depository Account (SF 1149)
 - G. Statement of Accountability (SF 1219)
 - H. Listing of instruments deposited with the quintuplicate (Agency) copy of Deposit Tickets (SF 215)
 - I. Unavailable Check Cancellation (SF 1184)
 - J. Debit Vouchers (SF 5515)
 - K. Certificate of revaluation of foreign currency
 - L. Quarterly reports on the status of suspense accounts
 - M. Other miscellaneous retained disbursing documents

210103. Foreign Military Sales (FMS). FMS records and associated papers shall be retained for 10 years from the date of case closure.

★ 210104. Disposition of Retained Records

A. Nontactical Disbursing Offices. As prescribed in Chapter 2 of this volume, all disbursing office records shall be transferred to the incoming DO as a part of the relief process. When a disbursing office is being deactivated, all disbursing office records shall be packaged and mailed to the office designated to settle the accounts.

B. Tactical Units and Naval Vessels

1. Detachment With Relief. When a DO of a tactical unit or Naval vessel is relieved from disbursing duty by another DO, the relieving DO shall retain the relieved DO's disbursing records for a period of 90 days from the date of relief. After the 90-day period, the records of the relieved officer shall be packaged and forwarded to the supporting Defense Finance and Accounting Service (DFAS) Center (or operating location (OPLOC)) for retention until the expiration of the 6-year 3-month retention period. If deployed, the records shall not be forwarded until the unit or vessel returns to homeport and the 90-day retention requirement is met.

2. 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), all disbursing records shall be packaged and forwarded to the supporting DFAS Center (or OPLOC).