

SUMMARY OF MAJOR CHANGES TO DoD 7000.14-R, VOLUME 5, CHAPTER 21, “DISBURSING OFFICE RECORDS”		
Substantive revisions are denoted by a ★ preceding the section or paragraph with the substantive change or revision.		
PARA	EXPLANATION OF CHANGE/REVISION	PURPOSE
210101	Adds a sentence to establish a requirement that the 6 year 3 month record retention period may be extended, as required, on a case-by-case basis when determined by the disbursing officer or designated settlement official that records are needed beyond the 6 year 3 month period to complete reconciliation of payment or collection discrepancies, or for other necessary purposes.	Update
2102	Restructured the chapter to add a separate section titled, “Transfer or Disposition of Disbursing Office Records.”	Update

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CHAPTER 21

DISBURSING OFFICE RECORDS2101 Retention of Disbursing Office (DO) Records

★ 210101. General. Original disbursing office (DO) records and associated papers shall be retained as government property and shall be readily accessible to the DO or the designated settlement office, for a 6-year 3-month period, consistent with guidance in the National Archives and Records Administration General Records Schedule 6 (reference (bp)). Extensions to this record retention period may be warranted on a case-by-case basis when determined by the disbursing officer or designated settlement official that records are needed beyond the 6-year 3-month period to complete reconciliation of payment or collection discrepancies, or for other necessary purposes.

★ 210102. Disbursing Office Records

A. Original Disbursing Office Records. Original disbursing office records include, but are not limited to, records shown in Figure 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, regardless of whether the original supporting documents are maintained at the source (preparing) office or at the disbursing office.

B. Unclassified Records. Unclassified records do not require special security or storage controls and may be stored in open files or cabinets. However, records shall be maintained with adequate controls in place that shall readily identify the following information.

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

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

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

Original Disbursing Office Records

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

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).

Figure 1

★2102. Transfer and Disposition of Retained Disbursing Office Records

210201. Nontactical Disbursing Offices. All disbursing office records shall be transferred to the incoming (relieving) DO as a part of the relief process as prescribed in Chapter 2 of this volume. When a disbursing office is being deactivated, all disbursing office records shall be packaged and mailed 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 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) site for retention until the expiration of the 6-year 3-month retention period. If storage space is unavailable at the DFAS site, then the supporting DFAS site shall hold original records for a period of one year and forward the records to the nearest Federal Records Center until expiration of the record retention period. If deployed, the records shall not be transferred until the unit or vessel returns to homeport and the 90-day retention requirement is met.

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), all disbursing office records shall be packaged and forwarded to the applicable supporting DFAS site for retention.

C. Shipment of Retained Documents. To facilitate shipment of retained records, DOs of tactical units and Naval vessels shall file retained records using the following file categories specified below:

1. All public vouchers, other than payrolls, with supporting documents.
2. All payroll vouchers with supporting documents, to include military pay money lists and Navy automated teller machine deposit transaction reports.
3. All collection vouchers with supporting documents.
4. 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.
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.