DEPARTMENT OF ENERGY
ADMINISTRATIVE RECORDS SCHEDULE 6:
ACCOUNTABLE OFFICERS' ACCOUNTS RECORDS
March 2020
Revision 2

This schedule covers accountable officers' returns and related records, including records under the cognizance of the General Accountability Office (GAO).

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 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 Treasury Department. Disbursements are made on the basis of certified schedules, with the detailed vouchers held in Departmental space for site audit. This procedure was extended and confirmed by GAO General Regulations No. 115, issued January 29, 1952, which promulgated a standard form voucher and schedule of payments (Standard Form 1166 and 1167) for use by the Department.

On-site audit by GAO covers vouchers, contracts, schedules, statements of transactions and accountability and other related supporting documents. If the records are no longer required for administrative purposes, all audited and any unaudited records more than one full fiscal year old may be transferred to Federal records centers. The transfer of unaudited accountable officers' accounts less than one year old requires obtaining permission from the Director, Records Management, GAO. The creation of memorandum copies as described in item 1b of this schedule is unnecessary because the records are retained for site audit in the Department.

Records relating to the availability, collection, and custody of funds include (1) the 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. Departmental copies of these deposit and status documents are related to the accounts of these officers and are included in this schedule. All records described in this schedule are authorized for disposal in both hard copy and electronic formats. Retirement of noncurrent records to inactive storage is authorized.

1. Accountable Officers' Files. [See note after item 1b.] (GRS 6, item 1)
Superseded by GRS 1.1, Item 010 (DAA-GRS-2013-0003-0001)

a. Original or ribbon copy of accountable officers' accounts maintained in the Department 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, exclusive of commercial passenger transportation and freight records and payroll records, EXCLUDING accounts and supporting documents pertaining to American Indians. Under the Department's integrated accounting system certain required documents supporting vouchers and/or schedules are included in the 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 Department. 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 schedule.

Site audit records include, but are not limited to, the Standard and Optional Forms listed below. Also included are equivalent agency forms that document the basic financial transaction as described above.

SF 215 Deposit Ticket
SF 224 Statement of Transactions
SF 1012 Travel Voucher
SF 1034 Public Voucher for Purchases and Services Other Than Personal
SF 1036 Statement of Certificate and Award
SF 1038 Advance of Funds Application and Account
SF 1047 Public Voucher for Refunds
SF 1069 Voucher for Allowance at Foreign Posts of Duty
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 1097 Voucher and Schedule to Effect Correction of Errors
SF 1098 Schedule of Canceled Checks
SF 1113 Public Voucher for Transportation Charges
SF 1129 Reimbursement Voucher
SF 1143 Advertising Order
SF 1145 Voucher for Payment Under Federal Tort Claims Act
SF 1154 Public Voucher for Unpaid Compensation Due a Deceased Civilian Employee
SF 1156 Public Voucher for Fees and Mileage
SF 1164 Claim for Reimbursement for Expenditures on Official Business
SF 1166 Voucher and Schedule of Payments

SF 1185 Schedule of Undeliverable Checks for Credit to Government Agencies
SF 1218 Statement of Accountability (Foreign Service Account)
SF 1219 Statement of Accountability
SF 1220 Statement of Transactions According to Appropriation, Funds, and Receipt Accounts
SF 1221 Statement of Transactions According to Appropriation, Funds, and Receipt Accounts (Foreign Service Account)
OF 1114 Bill of Collection
OF 1114A Official Receipt
OF 1114B Collection Voucher

Destroy 6 years and 3 months after period covered by account.

b. 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, EXCLUDING freight records covered by ADM 9 and payroll records covered by ADM 2.
Superseded by GRS 1.1, Item 011 (DAA-GRS-2013-0003-0002)
Destroy when 1 year old.

[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.]

2. GAO Exceptions Files. (GRS 6, item 2)

General Accounting Office (GAO) notices of exceptions, such as Standard Form 1100, formal or informal, and related correspondence.

Destroy 1 year after exception has been reported as cleared by GAO.
Rescinded per GRS Transmittal 28

2.1 Audit files.

a. Audit files generated in the performance of DOE and cost type contractor operations, including pertinent reports and revisions thereof, concurrences, comments, reports relative to action on recommendations, pertinent correspondence, and related work papers. Excludes investigations records, covered by ADM Schedule 22.

(1) Files relating to DOE-wide audits conducted by DOE Headquarters audit staff and the General Accounting Office.

Destroy when 10 years old. (NN-166-124(1a))

(2) Files relating to audits of individual DOE organizations and contractors, conducted by DOE field organizations or the headquarters audit staff.

(a) Report files and related correspondence.

Destroy when 10 years old. (NN-166-124(1b))

(b) Work papers.

Destroy when 5 years old. (NN-166-124(1b(2)))

(3) Audit files generated by M&O, M&I, and similar contractor audit staffs performing internal audits, including pertinent reports and revisions thereof, concurrences, comments, reports relative to action taken on recommendations, pertinent correspondence, and related work papers.

Destroy when 10 years old. (NN-166-124(2))

b. Monthly memorandum reports summarizing activities between GAO and DOE pertaining to audits and inquiries, together with related correspondence reflecting specific requests for information and records by GAO and compliance by DOE.

Destroy when 3 years old. (N1-434-98-9(2.1b))

3. Certificates Settlement Files. (GRS 6, item 3)
Items a and b superseded by GRS 1.1, Item 010 (DAA-GRS-2013-0003-0001)

Copies of certificates and settlement of accounts of accountable officers, statements of differences, and related records.

a. Certificates covering closed account settlements, supplemental settlements, and final balance settlements.

Destroy 2 years after date of settlement.

b. Certificates covering period settlements.

Destroy when subsequent certificate of settlement is received.

4. General Fund Files. (GRS 6, item 4)

Records relating to availability, collection, custody, and deposit of funds including appropriation warrants and certificates of deposit, other than those records covered by Item 1 of this schedule.
Superseded by GRS 1.1, Item 010 (DAA-GRS-2013-0003-0001)
Destroy when 3 years old.

5. Accounting Administrative Files.(GRS 6, Item 5)
Items a and b superseded by GRS 1.1, Item 001 (DAA-GRS-2016-0013-0001)

Correspondence, reports, and data relating to voucher preparation, administrative audit, and other accounting and disbursing operations.

a. Files used for workload and personnel management purposes.

Destroy when 2 years old.

b. All other files.

Destroy when 3 years old.

6. Federal Personnel Surety Bond Files.(GRS 6, Item 6)
Items a and b rescinded per GRS Transmittal 28

a. Official copies of bond and attached powers of attorney.

(1) Bonds purchased before January 1, 1956.

Destroy 15 years after bond becomes inactive

(2) Bonds purchased after December 31, 1955.

Destroy 15 years after end of bond premium period.

b. Other bond files including other copies of bonds and related documents.

Destroy when bond becomes inactive or after the end of the bond premium period.

7. Gasoline Sales Tickets. (GRS 6, item 7)

Hard copies of sales tickets filed in support of paid vouchers for credit card purchases of gasoline.
Superseded by GRS 1.1, Item 010 (DAA-GRS-2013-0003-0001)
Destroy after GAO audit or when 3 years old, whichever is sooner.

8. Telephone Toll Tickets. (GRS 6, item 8)

Superseded by GRS 1.1, Item 001 (DAA-GRS-2016-0013-0001)

Originals and copies of toll tickets filed in support of telephone toll call payments.

Destroy after GAO audit or when 3 years old, whichever is sooner.

9. **Telegrams**. (GRS 6, item 9)
Rescinded per GRS Transmittal 28

Originals and copies of telegrams filed in support of telegraph bills.

Destroy after GAO audit or when 3 years old, whichever is sooner.

10. **Administrative Claims Files**. (GRS 6, Item 10)
Items a thru c superseded by GRS 1.1, Item 080 (DAA-GRS-2017-0005-0001)

a. Claims against the United States.

Records relating to claims against the United States for moneys that have been administratively (1) disallowed in full or (2) allowed in full or in part, and final payment of the amount awarded, EXCLUDING claims covered by subitem c. below.

Destroy when 6 years, 3 months old.

b. Claims by the United States subject to the Federal Claims Collection Standards and 28 U.S.C. 2415 or 31 U.S.C. 3716(c)(1).

Records relating to claims for money or property that were administratively determined to be due and owing to the United States and that are subject to the Federal Claims Collection Standards (4 CFR Chapter II), EXCLUDING claims covered under subitem c. below.

(1) Claims that were paid in full or by means of a compromise agreement pursuant to 4 CFR Part 103.

Destroy when 6 years, 3 months old.

(2) Claims for which collection action has been terminated under 4 CFR Part 104.

(a) Claims for which the Government's right to collect was not extended.

Destroy 10 years, 3 months after the year in which the Government's right to collect first accrued.

(b) Claims for which the Government is entitled (per 28 U.S.C. 2415) to additional time to initiate legal action.

Destroy 3 months after the end of the extended period.

(3) Claims that the agency administratively determines are not owed to the United States after collection action was initiated.

Destroy when 6 years, 3 months old.

c. Claims files that are affected by a court order or that are subject to litigation proceedings.

Destroy when the court order is lifted, litigation is concluded, or when 6 years, 3 months old, whichever is later.

11. Waiver of Claims Files. (GRS 6, item 11)
Items a and b superseded by GRS 1.1, Item 080 (DAA-GRS-2017-0005-0001)

Records relating to waiver of claims of the United States against a person arising out of an erroneous payment of pay allowances, travel expenses, or relocation expenses to a Department employee including bills of collection, requests for waiver of claim, investigative reports, decisions by Department and/or GAO approving or denying the waiver, and related records.

a. Approved waivers (agencies may approve amounts not aggregating to more than $500 or GAO may approve any amount).

Destroy 6 years, 3 months after the close of the fiscal year in which the waiver was approved.

b. Denied waivers.

Destroy with related claims files in accordance with items 10b and 10c of this schedule.