

DEPARTMENT OF ENERGY (DOE) 1.1: Financial Management and Reporting Records

Financial Management and Reporting Records documenting the procurement of goods and services, bill paying, debt collection, accounting for financial transactions, monitoring agencies' net worth, pension, and insurance.

Note: Refer to GRS 1.1 for all other Financial Management and Reporting records not addressed in this schedule.

Item	Records Description		Disposition Instruction	Disposition Authority
010	Contractor Pension Case Files Pension plan case files for contractors that include, but are not limited to:	Continuing Obligation Cases for which DOE has continuing obligations or liability for pension plan claims or adjustments after contract completion or termination.	Temporary. Destroy 80 years after contract completion/termination.	DAA-0434-2021-0001-0001
020	• pension plans • modifications, and amendments • correspondence • reports • studies, and analyses • negotiations • DOE requirements for acceptance and modification • funding and cost data • industry pension plan comparability studies	No Continuing Obligation Cases for which DOE has no continuing obligations for liability after contract completion or termination.	Temporary. Destroy 6 years after contract completion/termination.	DAA-0434-2021-0001-0002
EPI				
030	Casualty Insurance Case Files Casualty insurance plan case files that consist of casualty insurance coverage plans; including, but not limited to:		Temporary. Destroy 80 years after contract completion/termination.	DAA-0434-2021-0001-0004
	• policies • endorsements			

Item	Records Description	Disposition Instruction	Disposition Authority
	- reports - correspondence - studies - analyses - actuarial data and computations - information showing premium adjustments, coverage, funding, billing, and losses incurred Note: Includes both cases assigned to or administered by DOE upon contract completion or termination and cases for which DOE has no obligation or liability after contract completion or termination.		
040	Unique Procurement Files Procurement files, including, but not limited to procurement and grant files that: - document the initiation and development of transactions that deviate from established precedents with respect to general agency procurement programs - new technology on alternative energy sources or the innovative application of technology to reduce energy dependencies Note: Exclusion to GRS 1.1, Item 010, which excludes procurement and other financial files that stand out because of high dollar value, media attention, historical value, research value, or other extenuating circumstances may have permanent value.	Permanent. Transfer to NARA 25 years after contract completion/termination.	DAA-0434-2021-0001-0005
050	Debarment <u>Investigation</u> Case Files Consists of documents relating to <u>investigations</u> of contractors or grant recipients resulting in the debarment or suspension from contracting with or receiving assistance from the DOE. The case files include, but are not limited to: - Inspector General reports - attorney recommendations for action	Temporary. Destroy 6 years after case closed, the debarment period or voluntary exclusion period is closed, whichever is later.	DAA-0434-2021-0001-0003

Item	Records Description	Disposition Instruction	Disposition Authority
	• suspension notifications • hearing transcripts • briefs and motions • final determinations and settlement agreements for debarment and for suspension cases • other related records, including correspondence Note: Excludes documentation of approved, suspended and debarred vendors and bidder records not related to an “investigation”. Utilize GRS 1.1, Items 070 and 071 for Vendor and Bidder Information. Legal Citations: 48 CFR Federal Acquisition Regulations System, Part 9 Contractor Qualifications 10 CFR 606 Government-wide Debarment and Suspension 48 CFR 909.403 Definitions		
060	Research Development, and Demonstration (RD&D) Financial, Contractual and Procurement Records Contracts, Grants, Cooperative Agreements, and Technical Investment Agreements related to Research Development, and Demonstration (RD&D) services. This applies to all RD&D subawards and laboratory technology transfer agreements (e.g., Cooperative Research and Development Agreement (CRADAs), Strategic Partnership Project (SPPs), and Agreements for Commercializing Technology (ACTs). Records include, but are not limited to: • contracts, agreements, and specifications • purchase orders • memoranda of agreement specifying a financial obligation • solicitations/requests for bids, quotations, or proposals • proposals, quotations, and bids (accepted and unsuccessful/rejected) • invoices • legal, financial, and budget records	Temporary. Destroy 20 years after final payment. Note: DOE defines final payment as final payment AND contract completion documentation to meet the FAR requirements for contract close-out.	DAA-GRS-2013-0003-0001

Item	Records Description	Disposition Instruction	Disposition Authority
	- documentation of contractual requirements submitted by contractors such as progress reports and final technical reports - correspondence and papers pertaining to award, administration, receipt, inspection of payment for goods and services in this list - related service agreements and accompanying instructions, technical procedures, and study protocols - copies of records documenting invention and patent contractual requirements and intellectual property provisions - certifications, including Patent and Invention Certifications - Patent Clearance Records - Patent Responsibility Letters - copies of records and waivers related to U.S. manufacturing requirements Note 1: GRS 1.1, item 010 allows for longer retention for business use. RD&D contracts and procurement records are needed for a longer period due to the nature of the contracts. Note 2: Utilize DOE 1.1, item 040 for procurement and other financial files that stand out because of high dollar value, media attention, historical value, research value, or other extenuating circumstances that have permanent value. Note 3: See DOE 1.1 FAQs regarding contract clauses used in RD&D contracts. The list of current DOE Intellectual Property Provisions is available at https://www.energy.gov/gc/standard-intellectual-property-ip-provisions-financial-assistance-awards. Note 4: There are likely records from this item that are created, maintained, or utilized by multiple organizations to document different business functions. Therefore, some records that are filed within the contract file may also need to be retained under a different schedule. Examples include, but are not limited to, intellectual property, patent, and invention records.		

GENERAL RECORDS SCHEDULE (GRS) 1.1: Financial Management and Reporting Records

This schedule covers records created by Federal agencies in carrying out the work of financial management: procuring goods and services, paying bills, collecting debts, accounting for all financial transactions, and monitoring agencies' net worth. It does not apply to copies of records forwarded to the Department of Treasury or the Office of Management and Budget in fulfillment of reporting requirements. These forwarded copies serve unique business purposes at those agencies and are therefore scheduled separately as records of OMB and Treasury.

This schedule covers financial management records of grants and cooperative agreements but does not cover administrative records of such grants and agreements. These administrative records are covered in GRS 1.2.

This schedule covers financial transactions and reporting but not overall planning for finance. These records are covered under GRS 1.3.

This schedule covers contract records maintained by Federal agencies but not records maintained by contractors, which are governed by 48 CFR 4, subpart 4.7.

This schedule covers financial transactions as an administrative function common to all agencies, but not administrative records documenting unique agency missions, such as student loan collection or seeking reimbursement for Superfund cleanups.

Agencies must offer any records created prior to January 1, 1921, to the National Archives and Records Administration (NARA) before applying disposition instructions in this schedule.

Note: Contracts that contain DEAR 970.5204-3, Access to and Ownership of Records Clause, the 48 CFR 4, Subpart 4.7 does not apply. The Access to and Ownership requires Government and Contractor-owned records to be scheduled in accordance with the NARA-approved Records Disposition Schedules. Therefore, GRS 1.1 would apply to contractor-owned records in this instance.

Item	Records Description	Disposition Instruction	Disposition Authority
001	Financial management and reporting administrative records. Records related to managing financial activities and reporting. Records include: • correspondence • subject files • feeder reports • workload management and assignment records	Temporary. Destroy when 3 years old.	DAA-GRS-2016-0013-0001

Item	Records Description		Disposition Instruction	Disposition Authority
010	Financial transaction records related to procuring goods and services, paying bills, collecting debts, and accounting. Many records included in this item are maintained by accountable officers to account for the availability and status of public funds, and are retained to enable GAO, Office of Inspector General, or other authority audit. Financial transaction records include those created in the course of procuring goods and services, paying bills, collecting debts, and accounting for all finance activity, per the following definitions. Procuring goods and services is the acquisition of physical goods, products, personal property, capital assets, infrastructure services such as utilities, and contracted personnel services to be used by the Federal Government. Paying bills means disbursements of federal funds for goods and services and fulfilling financial obligations to grant and cooperative agreement recipients. Procurement and payment records include those such as: • contracts • requisitions • purchase orders • interagency agreements • Military Interdepartmental Purchase Requests (MIPRs) • printing requisitions to the Government Printing Office	Official record held in the office of record.	Temporary. Destroy 6 years after final payment or cancellation. DOE NOTE: DOE defines final payment for contracts as final payment AND contract completion documentation to meet the FAR requirements for contract close-out. Final payment is defined as final action for financial and accounting records.	DAA-GRS-2013-0003-0001
011	• memoranda of agreement specifying a financial obligation • solicitations/requests for bids, quotations or proposals for contracts and competitive grants • proposals, quotations, bids (accepted, rejected, unopened) for contracts and competitive grants • contingent fee justifications • legal and financial instruments such as bond and surety records • FAIR Act (A-76) records linked directly to specific procurement actions • credit card/purchase card/charge card statements and supporting documentation	All other copies. Copies used for administrative or reference purposes.	Temporary. Destroy when business use ceases. DOE NOTE: Destroy 1 year after final action.	DAA-GRS-2013-0003-0002

Item	Records Description	Disposition Instruction	Disposition Authority
	• vendor tax exemption records • invoices • leases • recurring financial transactions such as utility and communications invoices • documentation of contractual administrative requirements submitted by contractors such as status reports • correspondence and papers pertaining to award, administration, receipt, inspection of and payment for goods and services in this list • records of financing employee relocations Collecting debts includes the collection of income from all sources (excluding taxation). Collections records document collection of monies from all sources excluding administrative claims, taxation (not covered under the GRS), and Congressional appropriation, such as: • records documenting administration, receipt, and deposit of user fees for entry into and/or use of public facilities; for recovering costs of providing government services; and receipt of donations, bequests, and other collections from the public, including: ○ cash register transaction records ○ credit card and charge cards receipts ○ records documenting deposits ○ records documenting allocation of fees to funds/accounts ○ deposit lists and logs ○ customer orders ○ revolving fund records • fee and fine collection records • garnishments • sale of excess and surplus personal property • fee or rate schedules and supporting documentation • out-leases of Federal property • debt collection files and cash receipts	DOE NOTE: DOE defines final action for contracts as contract completion and for financial and accounting as period covered by account.	

Item	Records Description	Disposition Instruction	Disposition Authority
	• writeoffs • copies of checks • payment billing coupons • letters from lenders • payment records • money orders • journal vouchers • collection schedules Accounting is the recording, classifying and summarizing of financial transactions and events related to assets, liabilities, revenue from all sources, and expenses to all payees to support financial reporting, enable audit, and accumulate and generate management information to assist in establishing an agency's resource allocation priorities. Accounting records include those such as: • accountable officers' records concerned with the accounting for, availability, and status of public funds and maintained for Government Accountability Office (GAO) or other authority site audit, but excluding payroll records, and accounts pertaining to American Indians. Includes: ○ statements of transactions ○ statements of accountability ○ collection schedules and vouchers ○ disbursement schedules and vouchers • vouchers • certificates of closed accounts • certificates of periodic settlements • general funds files • general accounting ledgers • appropriation, apportionment, and allotment files • posting and control files • bills of lading		

Item	Records Description	Disposition Instruction	Disposition Authority
	• transportation and travel requests, authorizations, and vouchers • commercial freight vouchers • unused ticket redemption forms Legal citation: 28 U.S. Code 2401(a) Note 1: Procurement and other financial files that stand out because of high dollar value, media attention, historical value, research value, or other extenuating circumstances may have permanent value. Agencies that believe they hold such files should submit a records schedule to NARA. Note 2: Accounts and supporting documents pertaining to American Indians are not authorized for disposal by this schedule. Such records should be reviewed and scheduled appropriately by the agency 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. Note 3: The Comptroller General has the right to require an agency to retain any portion of these records for a period of up to 10 years. Note 4: Agencies must offer any records created prior to January 1, 1933, to the National Archives and Records Administration (NARA) before applying this disposition authority.		
012	Bids and proposals neither solicited nor accepted. Bids and proposals that are both unsolicited and the subject of no further agency action.	Temporary. Destroy when no longer required for business use. DOE NOTE: Destroy when 1 year old.	DAA-GRS-2016-0001-0001

Item	Records Description	Disposition Instruction	Disposition Authority
020	Records supporting compilation of agency financial statements and related audit, and all records of all other reports. Includes records such as: • schedules and reconciliations prepared to support financial statements • documentation of decisions re accounting treatments and issue resolutions • audit reports, management letters, notifications of findings, and recommendations • documentation of legal and management representations and negotiations • correspondence and work papers • interim, quarterly and other reports	Temporary. Destroy 2 years after completion of audit or closure of financial statement /accounting treatment/issue.	DAA-GRS-2013-0003-0011
030	Property, plant and equipment (PP&E) and other asset accounting. Records necessary for documenting the existence, acquisition, ownership, cost, valuation, depreciation, and classification of fixed assets such as real property, capitalized personal property, internal use software, equipment, and other assets and liabilities reported on an agency's annual financial statements (agency net worth or financial position), and non-capitalized but monitored PP&E, such as: • purchase orders and contracts • invoices • appraisals • costing and pricing data • transactional schedules • titles • transfer, acceptance and inspection records • asset retirement, excess and disposal records • plant account cards and ledgers pertaining to structures • correspondence and work papers	Temporary. Destroy 2 years after asset is disposed of and/or removed from agency's financial statement.	DAA-GRS-2013-0003-0004

Item	Records Description	Disposition Instruction	Disposition Authority
	Exclusion: Records concerning a historically significant structure or other stewardship assets (for instance, the structure appears on the National Register of Historic Places), are not authorized for disposal. Agencies must submit a records schedule to NARA to cover these records or apply an existing schedule.		
040	Cost accounting for stores, inventory, and materials. Records providing accountability for receipt and custody of materials and showing accumulated cost data, including the direct and indirect costs of production, administration, and performance of program functions of the agency; such as: • invoices or equivalent papers used for inventory accounting purposes • inventory accounting returns and reports • working files used in accumulating inventory accounting data • plant account cards and ledgers, other than those pertaining to structures • cost accounting reports and data • depreciation lists/costs • contractor cost reports re contractor-held-government-owned materials and parts • receiving, inspection, and acceptance documentation	Temporary. Destroy when 3 years old.	DAA-GRS-2013-0003-0012
050	Construction contractors' payroll files. SUPERSEDED by DOE 2.4, item 010 for contractor payroll records. Agency copy of contractors' payrolls for construction contracts submitted in accordance with Department of Labor regulations, with related certifications, anti-kickback and other affidavits, and other related papers	Temporary. Destroy 3 years after completion of contract or conclusion of contract being subject to an enforcement action, but longer retention is authorized if required for business use.	DAA-GRS-2013-0003-0003

Item	Records Description		Disposition Instruction	Disposition Authority
060	Contract appeals case files. Records of contract appeals arising under the Contracts Dispute Act. Includes: • notice of appeal • acknowledgment of notice • correspondence • copies of contracts, plans, specifications, exhibits, change orders, and amendments • hearing transcripts • documents received from concerned parties • final decisions • other related papers		Temporary. Destroy 1 year after final resolution0.	DAA-GRS-2016-0001-0003
070	Vendor and bidder information. Documentation of approved, suspended, and debarred vendors and bidders.	Records of suspensions and debarments for violation of the Drug-Free Workplace Act. DOE NOTE: Utilize DOE 1.1, Item 050 for Debarment <u>Investigation</u> Case files (specific cases).	Temporary. Destroy 5 years after removal from approved status.	DAA-GRS-2016-0001-0004
071		Records of all other suspensions and debarments and all approved vendors and bidders. DOE NOTE: Utilize DOE 1.1, Item 050 for Debarment <u>Investigation</u> Case files (specific cases).	Temporary. Destroy 3 years after removal from approved status.	DAA-GRS-2016-0001-0005

Item	Records Description	Disposition Instruction	Disposition Authority
080	Administrative claims by or against the United States. Records of monetary or property claims <i>by</i> the United States subject to the Federal Claims Collection Standards, completed or closed by: • payment in full • compromise agreement • termination of collection action • determination that money or property is not owed to the United States • approval or denial of claim waiver for erroneous payment of pay, travel, or relocation expenses to a civilian Federal employee or a member or former member of the uniformed services or the National Guard • lifting of court order Also, records of monetary claims <i>against</i> the United States, completed or closed by: • disallowance in full • allowance in full or in part with final payment awarded • settlement, compromise, or withdrawal • lifting of court order Legal Citations: 31 CFR 900-904 28 U.S.C. 2401 28 U.S.C. 2415(a) 31 U.S.C. 3716(c) 31 U.S.C. 3716(e)	Temporary. Destroy 7 years after final action.	DAA-GRS-2017-0005-0001

Item	Records Description	Disposition Instruction	Disposition Authority
090	Government purchase card and travel credit card application and approval records. Applications by employees for Government credit cards issued in card-holder's name, whether for official travel expenses or for purchasing goods and services. May include: • application for credit card • credit release form • applicant credit report • cardholder agreement • acknowledgement of responsibilities and penalties for misuse • approving official agreement • certificate of appointment (warrant) • card training certificate	Temporary. Destroy upon card holder separation or when card is returned to office and destroyed, as appropriate.	DAA-GRS-2018-0003-0001
100	Small and Disadvantaged Business Utilization records. Records maintained by offices of Small and Disadvantaged Business Utilization (offices of Small Business Programs in the Department of Defense) established pursuant to the Small Business Act (15 U.S.C. 644(k), as supplemented). Includes: • inquiries or assistance requests from industry or the general public regarding small business contracting, subcontracting, or other funding opportunities • materials negotiating and promoting small business contracting goals • records of outreach events such as workshops, conferences, specialized vendor outreach sessions, and award ceremonies • event evaluations, surveys, and other customer feedback • reviews of proposed agency acquisitions for bundling and small business contracting opportunities • spending management and goals • forecasting and studies • subcontracting and performance reports	Temporary. Destroy when 3 years old.	DAA-GRS-2018-0003-0002

Item	Records Description	Disposition Instruction	Disposition Authority
	• data reported to and gathered from central reporting systems <i>[Note: the systems are scheduled by their owners, not the GRS]</i> • program director's recommendations to contracting officers regarding awards • complaints and responses to them • Small Business Administration requests or recommendations regarding set-aside of contracts or requirements or changes in acquisition strategies • records documenting receipt and referral of unsolicited proposals or small business capability statements containing proprietary or confidential contractor information • communications with the Small Business Administration Enforcement Ombudsman, per Public Law 104-121, section 30(b)(2) • correspondence		