

Reclamation Manual

Directives and Standards

Record Retention Requirements for Charge Card Statement

1. Each monthly charge card statement of account shall be:
 - A. Reviewed to ensure a concise, detailed description for each line item that is included on the statement, e.g., the date(s) of travel and destination(s), item(s) purchased, etc.
 - B. Signed and dated by cardholder/fleet manager and approving official (AO) within 30 days of the statement date certifying that all transactions are appropriate.
 - C. Centrally filed within the organizational office, i.e., team, group, division, region, or directorate, which the cardholder is assigned to (but not within each cardholder's personal work space or at the employee's home). If an employee leaves employment with that office, the files shall be maintained within that organizational office.
 - D. Maintained for a minimum of 3 years (or final disposition of vehicle, but no less than 3 years) following final payment. If, however, Environmental Protection Agency funding is used, the statements must be retained for an additional 7 years, for a total of 10 years.
 - E. Kept in a secure location, which meets Privacy Act requirements.
 - F. Made available for an audit or review within 48 hours of the request.
2. Each organizational office (team, group, division, region, or directorate) shall develop and maintain written procedures for retention of the monthly charge card statements which meet the minimum requirement outlined above.
3. An Electronic Account Government Ledger System (EAGLS) printout can only be used in lieu of a charge card statement in extenuating circumstances. An explanation shall be included on the statement for the reason that the charge card statement is not available.
4. Specifically regarding travel related charges:
 - A. The receipts and supporting documentation shall be filed with the travel voucher in accordance with rules and regulations for submitting the voucher. Receipts for centrally billed items such as car rentals, lodging, etc., will be submitted with the travel voucher but not claimed as a reimbursable expense on the travel voucher. Original receipts and supporting documentation are preferred. (If original receipts are not available, a copy is acceptable. However, an explanation must be attached to the statement for any missing original documentation.)
 - B. It is optional to attach a copy of the travel voucher and supporting documentation with the charge card statement.

Reclamation Manual

Directives and Standards

5. Specifically regarding purchase line charges:
 - A. Original receipts and supporting documentation are required for all purchase transactions regardless of dollar amount (an explanation must be attached to the statement for any missing original documentation).
 - B. Supporting original documentation includes, but is not limited to, the following: purchase requests, funds control approvals, invoices, charge slips, register receipts, packing slips, internet confirmations, approval documentation, waivers, determination of authority, purchase logs, and receiving reports.
 - C. Record retention related to charge card purchases above the Federal Acquisition Regulation (FAR) micro-purchase threshold shall be coordinated with the acquisitions office and retained according to FAR Part 4.805 requirements.
 - D. Convenience check transactions, in addition to purchase line documentation requirements outlined in 1, 2, and 3, above, shall include the carbon copy of the check and a copy of the completed Internal Revenue Service 1099 form for all applicable acquisitions of services.

6. Specifically regarding fleet charges related to Reclamation-owned vehicles and heavy equipment (fleet charges incurred from gasoline purchased for commercially-rented vehicles while on travel status, should utilize the travel charge requirements identified above):
 - A. Original invoices and receipts for fuel, repair, and/or maintenance shall be maintained with the charge card statement, by the local fleet manager. The appropriate vehicle historical file shall be annotated with all maintenance and repairs. Copies of invoices associated with warranties shall also be retained in the equipment historical record, and kept in a secure location that meets Privacy Act requirements.
 - B. Fleet managers are responsible for reconciling all vehicle purchases; certifying the monthly fleet card statement; maintaining vehicle utilization, historical operation, and maintenance records. Fleet managers are responsible for obtaining the AO signature on the statement.
 - C. In some cases, vehicle operators may be responsible for reconciling all purchases made with fleet cards. In these circumstances, the local fleet manager is responsible for certifying the statement and all other record keeping.
 - D. Statements shall be documented to include the details of the acquisition excluding fuel (e.g. tires, windshield fluid, wiper blades, brake fluid, and details on maintenance or repair performed, etc.)

Reclamation Manual

Directives and Standards

- E. Fleet managers shall investigate discrepancies and annotate final resolution on the following fleet reports: Mix Fuel, Frequent Repair, and Fuel Frequency. The fleet reports are available on EAGLS at www.gov-eagls.bankofamerica.com. These reports shall be maintained for a minimum of 3 years.