

Budget Preparation, Presentation, and Apportionment Records

Budget and apportionment records include the various files accumulated in an agency in the course of formulating its budget for submission to the Office of Management and Budget (OMB) and to the Congress; in defending its requests for funds before both bodies; and after enactment of an appropriation bill, in ensuring that the funds are used in such a way as to suffice for the appropriate period of time. The funds are made available to the agency by OMB, usually in quarterly portions, and the agencies must indicate and justify regularly to OMB their proposed rate of expenditure. After the funds have been made available to the agency, its own controls over the funds are in its expenditure accounting records (Schedule 7), and detailed information relative to expenditures is contained in the accountable officers' accounts (Schedule 6).

This schedule applies to certain records of budget preparation and apportionment in all agencies, but does not apply to records of OMB and the Department of Treasury reflecting the Government-wide budget responsibilities of those agencies. Records created prior to January 1, 1921, must be offered to the National Archives and Records Administration (NARA) before applying the disposition instructions.

Agency budget records are normally created at all levels of agency organization. They show proposals from all operating levels as well as the bureau-wide and agency-wide coordinating work done by formally organized budget offices. Therefore the records consist of detailed work papers and budgetary statements developed by single operating units, the more significant budget statements and related papers representing consolidated submissions prepared at the bureau or equivalent level and forwarded to the agency budget officer, and the records at the highest level pertaining to the budget submission for the entire agency.

The nature of the budget presentation itself is standardized by OMB which prescribes format and procedures for all Federal agencies. However, the internal reports and papers which support the budget and are used in its preparation vary from agency to agency. The budget submission, a record copy of which is usually designated by the agency, is a duplicate of the set of papers submitted to OMB. These include summary statements of appropriations and expenditures, statements of contract authorizations, and statements of receipts as well as narrative summary statements which highlight the principal features of the agency requests and immediately related supporting documents. The narrative presents the policies and the programs of the agency which the budgetary requests are to support. In addition to the summaries, the submission includes schedules of obligations and statements pertaining to each type of appropriation and fund under which the individual agency operates. Finally, OMB requires additional supporting data pertaining to objects of expenditure, particular agency programs, and figures based on the cost of various type of service operations, such as personnel and payrolling activities.

Instructions given are for record copies. All other copies are treated as informational unless separately scheduled. Informational copies cannot be retained beyond the retention period for the recordkeeping copies.

1. Budget Correspondence Files.

Correspondence files in formally organized budget offices pertaining to routine administration, internal procedures, and other matters not covered elsewhere in this schedule, EXCLUDING files relating to agency policy and procedure maintained in formally organized budget offices.

Disposition: Temporary.

Recordkeeping Copies: Destroy when 2 years old.

Disposition Authority: [GRS 5, Item 1]

2. Budget Background Records.

Cost statements, rough data and similar materials accumulated in the preparation of annual budget estimates, including duplicates of budget estimates and justifications and related appropriation language sheets, narrative statements, and related schedules; and originating offices' copies of reports submitted to budget offices.

Disposition: Temporary.

Recordkeeping Copies: Destroy 1 year after the close of the fiscal year covered by the budget.

Disposition Authority: [GRS 5, Item 2]

3. Budget Reports Files.

Periodic reports on the status of appropriation accounts and apportionment.

a. Annual report (end of fiscal year).

Disposition: Temporary.

Recordkeeping Copies: Destroy when 5 years old.

Disposition Authority: [GRS 5, Item 1]

b. All other reports.

Disposition: Temporary.

Recordkeeping Copies: Destroy 3 years after the end of the fiscal year.

Disposition Authority: [GRS 5, Item 3b]

4. Budget Apportionment Files.

See note after this item.

Apportionment and reapportionment schedules, proposing quarterly obligations under each authorized appropriation.

Disposition: Temporary.

Recordkeeping Copies: Destroy 2 years after the close of the fiscal year.

Disposition Authority: [GRS 5, Item 4]

[NOTE: The following budget files are not covered by the GRS:

- Budget office correspondence or subject files documenting budget policy and procedures and reflecting policy decisions affecting expenditures for agency programs.
- Budget estimates and justifications of formally organized budget offices at the bureau (or equivalent) or higher organizational level. Depending on agency recordkeeping practices and patterns of documentation, these records may have archival value and must be scheduled by submitting a Standard Form (SF) 115 to NARA.]

5. Electronic Mail and Word Processing System Copies.

Electronic copies of records that are created on electronic mail and word processing systems and used solely to generate a recordkeeping copy of the records covered by the other items in this schedule. Also includes electronic copies of records created on electronic mail and word processing systems that are maintained for updating, revision, or dissemination.

- a. Copies that have no further administrative value after the recordkeeping copy is made. Includes copies maintained by individuals in personal files, personal electronic mail directories, or other personal directories on hard disk or network

drives, and copies on shared network drives that are used only to produce the recordkeeping copy.

Disposition: Temporary.

Recordkeeping Copies: Destroy/delete within 180 days after the recordkeeping copy has been produced.

Disposition Authority: [GRS 5, Item 5a]

- b. Copies used for dissemination, revision, or updating that are maintained in addition to the recordkeeping copy.

Disposition: Temporary.

Recordkeeping Copies: Destroy/delete when dissemination, revision, or updating is completed.

Disposition Authority: [GRS 5, Item 5b]