# DEPARTMENT OF ENERGY
# ADMINISTRATIVE RECORDS SCHEDULE 5:
# BUDGET PREPARATION, PRESENTATION, AND APPORTIONMENT RECORDS
**March 2021**
**Revision 3**

Budget and apportionment records include the various files accumulated in the course of formulating the 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. OMB makes the funds available. The Department indicates and justifies regularly with OMB the proposed rate of expenditure. After the funds have been made available, the controls over the funds are in expenditure accounting records (ADM 7), and detailed information relative to expenditures is contained in the accountable officers' accounts (ADM 6).

Budget records are normally created at all organizational levels. They include proposals from operating levels as well as the Department-wide coordinating work done by budget offices. The records consist of detailed work papers and budgetary statements developed by operating units, the more significant budget statements and related papers representing consolidated submissions prepared to forward to the budget officers, and the records at the highest level pertaining to the budget submission for the Department.

Although OMB prescribes format and procedures for all Federal agencies, there are various internal reports and papers that support the budget and are used in its preparation. The budget submission, a record copy of which is usually designated by the Department, 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 Departmental request and the immediately related supporting documents. The narrative presents the policies and the programs of the Department that the budget request is 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 Department operates. Finally, OMB requires additional supporting data pertaining to objects of expenditure, particular Departmental programs, and figures based on the cost of various types of service operations, such as personnel and payroll activities.

A new item has been added to this schedule to authorize the destruction of electronic mail and word processing records maintained by agencies in addition to the copy in the recordkeeping system. This item covers electronic copies of electronic mail and word processing records created and used solely to produce the recordkeeping copy, and electronic copies of electronic mail and word processing records that are needed in addition to the recordkeeping copy for dissemination, revision, or updating.

**1. Budget Correspondence Files**.

a. Budget Policy Files.

Correspondence or subject files in formally organized budget office documenting agency policy and procedures governing budget administration, and reflecting policy decisions affecting expenditures for agency programs.

Permanent. Offer to National Archives when 25 years old. (NC1-430-76-8(1a(1)))

**Superseded by DOE 1.3, Item 010 (DAA-434-2020-0008-0001)**

b. 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.

Destroy when 2 years old. (GRS 5, item 1)

**Superseded by GRS 1.3, Item 050 (DAA-GRS-2015-0006-0007)**

**2. Budget Background Records**. (GRS 5, item 2)

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.

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

**Superseded by GRS 1.3, Items 010, 040 and 041 (DAA-GRS-2015-0006-0001, 0005 and 0006)**

**3. Budget Reports File**. (GRS 5, item 3)

Periodic reports on the status of appropriation accounts and apportionment

a. Annual report (end of fiscal year).

Destroy when 5 years old.

**Superseded by GRS 1.3, Item 030 (DAA-GRS-2015-0006-0003)**

b. All other reports.

Destroy 3 years after the end of the fiscal year.

**Superseded by GRS 1.3, Item 031 (DAA-GRS-2015-0006-0004)**

**4. Budget Apportionment Files**. (GRS 5, Item 4)

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

Destroy 2 years after the close of the fiscal year.

**Superseded by GRS 1.3, Item 020 (DAA-GRS-2015-0006-0002)**

**4.1 Budget Office Estimates, Justifications, and Correspondence (or Subject Files)**.

Estimates, justifications and correspondence (or subject files) for those files that document budget policy and procedures, and policy decisions that affect expenditures for programs.

a. Records documenting substantive programs.

Permanent. Cut off at end of fiscal year. Transfer to NARA 10 years after cutoff. (N1-434-98-8(4.1a))
**Superseded by DOE 1.3, Item 010 (DAA-434-2020-0008-0001)**

b. Records that document non-substantive programs.

Destroy when 6 years old. Cut off at end of fiscal year. (N1-434-98-8(4.1b))
**Superseded by DOE 1.3, Item 020 (DAA-434-2020-0008-0002)**

**5. Reserved.**

**6. Priorities and Allocation Records**.

a. Records on the use of DO, DX, and Authorized Controlled Material (ACM) rating authority, exclusive of correspondence on planning, policy, procedures, and authorizations.
**Rescinded**
Destroy when 3 years old. (II-NNA-340(1))

b. Requirements studies in connection with mobilization planning and the Controlled Materials Plan, exclusive of correspondence on planning, policy, procedures authorizations which are to be retained.

Headquarters offices destroy when 5 years old. DOE Field offices and M&O contractors, destroy when 2 years old. (II-NNA-340(2))
**Rescinded**

**7. Unique Procurement Files.** (NCI-430-77-8(a))

Procurement files documenting the initiation and development of transactions that deviate from established precedents with respect to general agency procurement programs.

Permanent. Offer to the National Archives after 25 years.

**Superseded by DOE 1.1, Item 040 (DAA-0434-2020-0006-0004)**