

## GENERAL RECORDS SCHEDULE 1.3: Budgeting Records

Budgeting involves determining priorities for spending, forecasting future needs and related expenditures, and distributing budget authority to achieve results consistent with the formulated budget. This process includes records that document: formulating a budget to submit to the Office of Management and Budget (OMB) and Congress; defending requests for funds before both bodies; and, after Congress enacts an appropriations bill, properly using funds throughout the period of time covered by the agency's appropriations.

Agencies create budget records at all organizational levels. Single operating units at all levels create detailed working papers and budget statements. Bureau- or equivalent-level agency units consolidate these detailed work papers and budget statements into submissions and forward them to the agency or department budget officer, who finalizes and submits them to the White House on behalf of the entire agency or department. This schedule covers records an agency creates in both types of units: (1) offices that prepare and manage an entire agency's budget and submit it to the Office of Management and Budget for consideration by the President, and (2) local offices that request program funding and track expenses under their own approved budgets.

Related schedule: An agency reflects its controls over appropriated funds in its expenditure accounting records and detailed expenditure information in the accountable officers' records, both covered under GRS 1.1 (Financial Management and Reporting Records), item 010.

This schedule does not apply to records OMB and the Department of the Treasury create and hold that document the Government-wide Federal budget. It *does* apply to OMB's and Treasury's own agency and departmental budget records. The Federal budgeting process as we know it dates from when Congress established the Bureau of the Budget (forerunner of OMB) in 1921. While it is unlikely that agency budget records exist from prior to that date, users should note that agencies must offer budget records they created prior to January 1, 1921, to the National Archives and Records Administration (NARA) before they apply disposition instructions in this schedule.

Item	Records Description	Disposition Instruction	Disposition Authority
<b>Records created and held by offices that prepare an agency's budget proposal for the White House</b>			
010	<p><b>Budget formulation, estimates, justification, and submission records, fiscal year 2017 and forward.</b></p> <p>Includes records such as:</p> <ul style="list-style-type: none"> <li>• guidance and briefing materials</li> <li>• agency or department copy of final submission to OMB and Congress</li> <li>• narrative statements justifying or defending estimates (sometimes called "Green Books")</li> <li>• briefing books and exhibits</li> <li>• language sheets and schedules</li> <li>• OMB and Congress pass-back responses and questions; agency appeals, responses, and answers</li> <li>• testimony at, and other agency records of, Congressional hearings</li> </ul>	<p><b>Temporary.</b> Destroy 6 years after close of fiscal year, but longer retention is authorized if required for business use.</p>	<p>DAA-GRS-2015-0006-0001</p>

Item	Records Description	Disposition Instruction	Disposition Authority	
	<ul style="list-style-type: none"> <li>final settlement or approved appropriation</li> </ul> <p><b>Exclusion:</b> This item applies only to agencies that submit their budget requests via OMB. Agencies that do not submit budget requests via OMB are excluded from using this item. Such agencies must submit schedules to NARA to cover their budget submission records.</p>			
020	<p><b>Budget execution records.</b> Records offices create and receive in the course of implementing and tracking an appropriation. Includes:</p> <ul style="list-style-type: none"> <li>allotment advice, revisions, and ceiling limitations</li> <li>apportionments and reapportionments</li> <li>obligations under each authorized appropriation</li> <li>rescissions and deferrals</li> <li>operating budgets</li> <li>outlay plans</li> <li>fund utilization records</li> <li>fund reviews</li> <li>workforce authorization and distribution</li> <li>continuing resolution guidance</li> <li>calculations</li> <li>impact statements</li> <li>carryover requests</li> <li>related records</li> </ul> <p><b>Exclusion:</b> Formal budget reports are covered in items 030 and 031.</p>	<b>Temporary.</b> Destroy 6 years after close of fiscal year, but longer retention is authorized if required for business use.	DAA-GRS-2015-0006-0002	
030	<p><b>Budget reports.</b> Standard Form 133, Report on Budget Execution and Budgetary Resources, or equivalent. Periodic status reports on agency's proposed rate of expenditure, appropriations, obligations, apportionments and outlays.</p>	<b>Full fiscal-year reports.</b>	<b>Temporary.</b> Destroy when 5 years old, but longer retention is authorized if required for business use.	DAA-GRS-2015-0006-0003
031		<b>All other reports.</b>	<b>Temporary.</b> Destroy when 3 years old, but longer retention is	DAA-GRS-2015-0006-0004

Item	Records Description		Disposition Instruction	Disposition Authority
			authorized if required for business use.	
<b>Records any office creates and holds</b>				
040	<b>Budget preparation background records.</b> Preliminary budget estimates, justifications, cost statements, narrative statements, rough data, and similar materials from internal agency components (individual offices, divisions, programs, etc.) for use in preparing annual, agency-wide budget requests.	Records held in office responsible for preparing agency's budget proposal to the White House.	<b>Temporary.</b> Destroy 2 years after close of the fiscal year to which the records relate, but longer retention is authorized if required for business use.	DAA-GRS-2015-0006-0005
041		Records held at all other offices.	<b>Temporary.</b> Destroy when 2 years old, but longer retention is authorized if required for business use.	DAA-GRS-2015-0006-0006
050	<b>Budget administration records.</b> Records documenting administration of budget office responsibilities. Includes: <ul style="list-style-type: none"> <li>• correspondence relating to routine administration, internal procedures, and other day-to-day matters</li> <li>• records monitoring expenditures under approved budget allocations</li> <li>• records of financial controls maintenance</li> <li>• spreadsheets and databases tracking income, expenditures, and trends</li> <li>• work planning documentation</li> <li>• cost structure and accounting code lists</li> <li>• feeder and statistical reports</li> <li>• related correspondence</li> </ul>		<b>Temporary.</b> Destroy when 3 years old, but longer retention is authorized if required for business use.	DAA-GRS-2015-0006-0007