

<b>REQUEST FOR RECORDS DISPOSITION AUTHORITY</b> (See Instructions on reverse)		LEAVE BLANK (NARA use only)	
NATIONAL ARCHIVES and RECORDS ADMINISTRATION (NRA) WASHINGTON, DC 20408		JOB NUMBER NI-434-98-10	DATE RECEIVED 3-30-98
1. FROM (Agency or establishment) Department of Energy Washington, DC 20585		NOTIFICATION TO AGENCY	
2. MAJOR SUBDIVISION Department-wide		In accordance with the provisions of 44 U.S.C. 3303a the disposition request, including amendments, is approved except for items that may be marked "disposition not approved" or "withdrawn" in column 10.	
3. MINOR SUBDIVISION			
4. NAME OF PERSON WITH WHOM TO CONFER Mary Ann Wallace	5. TELEPHONE 301 903 4353	DATE	ARCHIVIST OF THE UNITED STATES WITHDRAWN

**6. AGENCY CERTIFICATION**  
I hereby certify that I am authorized to act for this agency in matters pertaining to the disposition of its records and that the records proposed for disposal on the attached 4 page(s) are not now needed for the business of this agency or will not be needed after the retention periods specified; and that written concurrence from the General Accounting Office, under the provisions of Title 8 of the GAO Manual for Guidance of Federal Agencies,

is not required;  is attached; or  has been requested.

DATE 3/25/98	SIGNATURE OF AGENCY REPRESENTATIVE <i>Mary Ann Wallace</i> Mary Ann Wallace	TITLE Team Leader, Records Mgt.
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7. ITEM NO.	8. DESCRIPTION OF ITEM AND PROPOSED DISPOSITION	9. GRS OR SUPERSEDED JOB CITATION	10. ACTION TAKEN (NARA USE ONLY)
1	Administrative Schedule <u>7</u> , based upon GRS <u>7</u> ; See Attachment.		

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## DEPARTMENT OF ENERGY

### ADMINISTRATIVE RECORDS SCHEDULE 7: EXPENDITURE ACCOUNTING RECORDS

Expenditure accounting records are the ledgers and related documents maintained to show in summary fashion how funds, appropriated and nonappropriated, are spent after allotment by the Office of Management and Budget (OMB), and the sources and nature of any receipts. The key records are the general ledger accounts, which constitute, as a unit, the heart of the Departmental accounting system. These ledgers summarize the financial status and financial transactions of the Department, showing the current status of funds available for expenditure, the amounts due and collected for the account of the Government, accumulated expenditures and liabilities, and the values of stock, equipment, and other property in Departmental custody. They are controls that serve not only as central fiscal records, but also as a primary source of data for top management concerned with Departmental solvency, expenditures, and program costs.

The general ledgers are subdivided into arbitrarily created account titles, which are based on programs, projects, costs, and funds. Supporting them are a group of subsidiary ledgers and documents further detailing the information in the general ledgers or serving as posting media to the ledgers themselves. To the extent that they reflect appropriation expenditures, the general ledgers are supported by allotment ledgers, which at all times show the current unobligated balance of funds allotted for specific Departmental purposes and thereby provide a safeguard against over-expenditure by operating officials. The allotment ledgers are general controls over expenditures, and they in turn summarize and are supported by more detailed controls that normally take the form of project or job orders which authorize exact and specific expenditures. The sources of data that are posted to the ledger files are somewhat diverse, but they fall into two general groups:

- a. Copies of various obligation or expenditure documents, such as vouchers and schedules, which flow through the ledger unit for posting.
- b. Journal vouchers and similar internal control documents created to authorize and convey entries to the general ledger.

As the centralized fiscal record, the general ledgers ultimately summarize stores, plant, and cost accounting data, which are treated in a separate schedule, but these are only several aspects of the total ledger accounts. Consequently, the ledgers are the source of the data included in the basic apportionment reports to the OMB and the Treasury Department, and overall reports of Departmental fiscal condition which may be required by the General Accounting Officer (Administrative Records Schedules (ADMs) 6 and 8. The adequacy for audit purposes of the general ledger accounts is normally considered by General Accounting Office auditors to be indicative of the Department's entire accounting system and the reliability of its financial data.

When a claim is filed by or against the Government, records relating to the claim should be retained

without regard to the otherwise applicable records retention schedules which would have authorized destruction of the records prior to the time when the claim is finally resolved unless the Department has received written approval from the General Accounting Office (44 U.S.C. Section 3309 and 62 Comp. Gen. 42 (1982)). A claim is finally resolved: (1) when it is disallowed and the time for appealing the denial or instituting suit on the claim has expired; or (2) when it is allowed and paid or the amount offered in compromise is accepted and paid; or (3) when the amount found due and owing proves uncollectible because time limits for collecting the indebtedness through legal proceedings or by way of setoff have expired.

All records described in this schedule are authorized for disposal in both hard copy and electronic formats.

1. **Expenditures Accounting General Correspondence and Subject Files. (GRS 7, item 1)**

Correspondence or subject files maintained by operating units responsible for expenditures accounting, pertaining to their internal operations and administration.

Destroy when 2 years old.

2. **General Accounting Ledgers. (GRS 7, item 2)**

General accounts ledgers, showing debit and credit entries, and reflecting expenditures in summary.

Destroy 6 years and 3 months after the close of the fiscal year involved.

3. **Appropriation Allotment Files. (GRS 7, item 3)**

Allotment records showing status of obligations and allotments under each authorized appropriation.

Destroy 6 years and 3 months after the close of the fiscal year involved.

4. **Expenditure Accounting Posting and Control Files. (GRS 7, item 4)**

Records used as posting and control media, subsidiary to the general and allotment ledgers, and not covered elsewhere in this schedule.

a. **Original records.**

Destroy when 3 years old.

b. Copies.

Destroy when 2 years old.