

**DISTRICT OF COLUMBIA  
GENERAL RECORDS SCHEDULE 5**

**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 D.C. Office of the Budget and to the City Council: 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 the Office of Financial Management (OFM), usually in quarterly portions, and the agencies must indicate and justify regularly to OFM 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 and detailed information relative to expenditures is contained in the accountable officers' accounts records.

This schedule applies to records of budget preparation, presentation and apportionment in all agencies, except that it does not apply to records of the Office of Financial Management and the Office of the Budget reflecting the government-wide budget responsibilities of those agencies.

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 the Office of the Budget 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 OFM. These include summary statements of appropriations and expenditures, statements of contract authorizations, and statement 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 art 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, OFM requires additional supporting data pertaining to objects of expenditure, particular agency programs, and figures based on the cost of various types of service operations, such as personnel and payroll activities.

Records created prior to January 1, 1921, must be offered to the D.C. Archives before applying the disposition instructions set forth in this schedule.

This general records schedule was approved by the Board of Commissioners on January 26, 1965.

ITEM	DESCRIPTION	AUTHORIZED DISPOSITION
1.	<p><b>Budget Policy Files.</b></p> <p>Correspondence or subject files in formally organized budget offices documenting agency policy and procedures governing budget administration, and reflecting policy decisions affecting expenditures for agency programs.</p>	<p>Submit request for disposition authority to D.C. Archives.</p>
2.	<p><b>Budget Estimates and Justification Files.</b></p> <p>a. Copies of budget estimates and justifications prepared or consolidated informally organized budget offices at the bureau (or equivalent) or higher organizational level. Included are appropriation language sheets, narrative statements, and related schedules and data.</p> <p>b. Working papers and background materials.</p>	<p>Submit request for disposition authority to D.C. Archives.</p> <p>Destroy 1 year after the close of the fiscal year covered by the budget.</p>
3.	<p><b>Budget Correspondence Files.</b></p> <p>Correspondence files in formally organized budget offices pertaining to routine administration, internal procedures, and other matters not covered elsewhere in this schedule.</p>	<p>Destroy when 2 years old.</p>
4.	<p><b>Budget Background Records.</b></p> <p>Working papers, cost statements, and rough data accumulated in the preparation of annual budget estimates, including duplicates of papers described in Item 2b above.</p>	<p>Destroy 1 year after the close of the fiscal year covered by the budget.</p>
5.	<p><b>Budget Reports Files.</b></p> <p>Periodic reports on the status of appropriation accounts and apportionment.</p> <p>a. Annual report (end of fiscal year).</p> <p>b. All other reports.</p>	<p>Destroy when 5 years old</p> <p>Destroy 3 years after the end of the fiscal year.</p>
6.	<p><b>Budget Apportionment files.</b></p> <p>Apportionment and reapportionment schedules, proposing quarterly obligations under each authorized appropriation.</p>	<p>Destroy 2 years after the close of the Fiscal year.</p>