Idaho Records Center
A Program of the Idaho State Archives

Budget Records
Retention Schedule of the
Records Management Guide

(This Schedule Revised April, 2008)

C.L. "BUTCH" OTTER, GOVERNOR

Idaho State Historical Society
Janet Gallimore, Executive Director

Rod House, State Archivist
Idaho State Archives
2205 Old Penitentiary Road
Boise, Idaho 83712
Phone: (208) 334-2620
Email: rod.house@ishs.idaho.gov
Fax: (208) 334-2626

history.idaho.gov

TABLE OF CONTENTS

APPENDIX 9: RECORDS RETENTION SCHEDULE FOR STATE GOVERNMENT AGENCIES

GUIDELINES

A record is recorded information, in any form, including data in computer systems, created or received and maintained by an organization or person in the transaction of business or the conduct of affairs and kept as evidence of such activity.

The following records retention schedule is reviewed and modified, if necessary, on a yearly basis. The schedule is designed to be a reference in designing individualized agency retention schedules and to provide a level of uniformity in records retention throughout Idaho state government. The State Record Center, Department of Administration, should be contacted regarding proposed changes or modifications to the records in this schedule, or if activities of an agency require different retention.

All retention periods are filed by either the fiscal or calendar year. For all UNANNOTATED DUPLICATE COPIES, preferably destroy immediately after administrative need ends by either the fiscal or calendar year.

INTRODUCTION TO RECORDS RETENTION SCHEDULE

This schedule is intended for use within an agency's records management program. Regardless, until an agency creates a version of this records retention series specific to its facilities, these are the accepted and established time frames and limitations that should be adhered to.

Retention Schedule Headings Definitions	
Series #	Number associated with each schedule type
Series Title	A general description of the series
Office of Record	Office that commonly creates the record and holds it during its active period
Retention Period	Time to retain the record; life of the record
Transfer Instructions	Where a record goes after its active period
Archival	**A** – Indicates the record is or may be permanent and have historic value **R** – Indicates a required review by the Records Manager to determine value
Vital	**X** – Record is vital for immediate operation of the office of origin or the institution.
Guidance: **Restricted Access**	**RA** – Refers to the security needs of a record series. Must be justified. *Access to applicable records should be limited to authorized personnel and approved individuals due to privacy and educational interests. Questions about limits should be based on the type of records, its content and the nature of the request for access and use.* Records may contain, but are not limited to, confidential, personal or proprietary information.
Guidance: **Authorities**	Federal and State laws, regulations or requirements that pertain to the series. Where not specifically referenced, Idaho Code § 9-337 through 9-347 of the Public Records Law has been applied. Note that there are exemptions for the access requirements of this law. These may be noted as well.

Retention Codes (Refer to Records Regardless of Format; Type May Vary)	
AC	After closed, terminated, completed, expired, settled or last date of contract
AV	As long as administratively valuable
CE	Calendar Year End (December 31st)
FE	Fiscal Year End (June 30th)
LA	Life of Asset
PM	Permanent
UA	University Archives
US	Until Superseded

HOW TO USE THESE SCHEDULES

ESTABLISHING A SCHEDULE

This schedule assumes that:
- The person using it is knowledgeable about his/her office or agency's records;
- An inventory of the records of the office or agency will be performed;
- Time will be taken to apply the definitions to the records found on hand; and
- Records will not be destroyed or reorganized without supervision of the agency's Records Manager or consultation with the State Archivist.

FUNCTIONS AND TYPES OF RECORDS

This schedule is intended to address records common to most offices and agencies of the State of Idaho. Not every type of record listed here will occur in every agency. Some agencies will discover they have records that do not appear to fit any of these series. For those records, contact the State Archivist or the agency's Records Manager for guidance.

HIERARCHY OF RECORDS WITHIN AN AGENCY

Put simply, not every office holding a copy of a record is holding the *record copy*. An example is time sheets. The record copy of a time sheet is the one signed and sent to the payroll office. Any copies kept in other offices to confirm later payroll reports (e.g., proper charges to accounts, etc.) are a short-term record, as are any personal copies in other offices. The Office of Record is the payroll office.

When trying to assess the value of a record in the focus area, bear this concept in mind: Where does the ultimate responsibility for a document, report or record lie? There are instances where a record has value for different reasons in different offices. This is the primary reason a physical inventory of records is essential to this process.

WHEN A RECORD SHOULD BE RETAINED LONGER THAN ITS RETENTION

Documents, regardless of format or storage media (e.g., electronic files), associated with any dispute, audit or legal proceeding should not be destroyed or altered without consultation with the agency's Records Manager, General Counsel, Deputy Attorney General or the State Archivist.

CONFIDENTIALITY, RESTRICTED ACCESS AND PUBLIC RECORDS

The need to limit access to a record type does not mean that it is unavailable as a public record.

- Requests for access to public records should be handled by personnel familiar with the requirements of the laws and regulations that apply to the information requested; and
- For some records flagged in this schedule as "RA – Restrict Access," copies can be furnished where restricted information is blocked out or redacted to make it available to a public records request. An example is a contract that may be copied if social security number, names, etc., have been obscured.

Concerns about making records available to a public records request should be addressed to the agency's Records Manager, General Counsel, Deputy Attorney General or the State Archivist.

CREATING AN AGENCY'S RETENTION SCHEDULE

Once an inventory is completed and a summary of the record series which occur in the agency's office has been compiled, based on this general schedule, a set of decisions will need to be made to establish the Office of Record for each record type. *NOTE:* For many common series, like "correspondence," the Office of Record will probably be the "office of origin" until it is time to transfer the inactive years of material to the State Archives. Other records have obvious "homes," like payroll records (Accounting or Payroll) and permanent or long-term personnel files (Human Resources). It should be noted that smaller-scale agencies may find that a central office becomes the Office of Record for many record types because of staffing or the preference of the agency director. For agencies with regional offices around the State, these decisions may seem problematic. However, with a careful focus on the needs of the offices within an agency and by consulting the State Archivist, these decisions can be made to the benefit of all.

One of the established benefits of records management, with improved accountability of the Office of Record, is efficiency, in both expense and time, of being able to retrieve a record when it is truly needed, without multiple copies taking up space throughout an agency or an office.

HOW TO USE THE RETENTION SCHEDULE FORMAT

Please consider the sample inserted below. Microsoft Excel was used to create this version of the retention schedule document. The fields of the table should be adhered to for compatibility with other State agencies and offices within a given agency.

The *Records Retention Form*, an online Excel fill-in form document, may be accessed at http://adm.idaho.gov/purchasing/record_cnt.htm.

SAMPLE RECORDS

Series #	Series Title (Additional Description)	Office of Record	Retention Period & Transfer Instruction (By Year)	Archival (A) or (R)	Vital (X)	Guidance
SG0110	**PERIODIC BUDGET REPORTS** Monthly or routine reports on the status of agency appropriation accounts and apportionment, excluding Annual Budget Reports.		FE +3, then destroy			
SG1310	**LOSS CONTROL INSPECTION REPORTS** An annual self-inspection report used to identify potential hazards within the building or on the agency property. This record may also be used as evidence in defense of a claim. *GUIDANCE:* - Retain by agency until superseded or obsolete, then send to Risk Management.	Risk Manage-ment	US +12, then destroy			
SG18312	**STUDENTS - FINANCIAL AID RECORDS - FFEL AND DIRECT LOANS** Records related to borrower's eligibility and participation. All audit requirements to be met prior to disposal. *GUIDANCE:* - AC - End of the award year in which the student last attended. - Retention based on 34 CFR § 668.24		AC +3, then destroy			**RA**-Access: FERPA, Confi-dential Record.
SG18559	**COMPUTER SYSTEMS - HARDWARE DOCUMENTATION** Operational and maintenance requirements of computer hardware, such as operating manuals, hardware configurations, control systems. *GUIDANCE:* - Series may relate to property management schedules.		PM	A	X	**RA**–Access may be restricted as part of facility security plans.

NOTE: A column may be added for specific agency series numbers to allow for associating a records series with an in-house procedure or policy.

BUDGET RECORDS

Series #	Series Title (Additional Description)	Office of Record	Retention Period & Transfer Instruction (By Year)	Archival (A) or (R)	Vital (X)	Guidance
SG0101	**BUDGET REPORTS, ANNUAL** Agency reports at the end of the fiscal year on the status of appropriation accounts and apportionment.		PM			Contact State Archivist.
SG0102	**GRANT MONTHLY REPORTS, BLOCK** Monthly reports on grants received by State agencies from the Federal Government, which may contain applications, notice of award, program reports, and correspondence.		AC +3, then destroy			
SG0103	**GRANT YEARLY REPORTS, BLOCK** Annual reports on grants received by State agencies from the Federal Government, which may contain applications, notice of award, program reports, and correspondence.		PM			Contact State Archivist.
SG0104	**BUDGET ALLOCATION FILES** Allocation and re-allocation schedules, proposing monthly obligations under each authorized appropriation.		AC +3, then destroy			

LEGEND:
Retention Codes: AC-After closed, terminated, completed, expired, settled or last date of contact; **AV-**As long as administratively valuable; **CE-**Calendar Year End (December 31st); **FE-**Fiscal Year End (June 30th); **LA-**Life of Asset; **PM-**Permanent; **UA-**University Archives; **US-**Until Superseded
Archival: **A-**Record is or may be permanent and have historic value; **R-**Required review by the Records Manager to determine value.
Vital: **X-**Record is vital for immediate operation of the office of origin or the institution
Guidance: **RA-**Refers to the security needs of a record series. Must be justified.

Series #	Series Title (Additional Description)	Office of Record	Retention Period & Transfer Instruction (By Year)	Archival (A) or (R)	Vital (X)	Guidance
SG0105	**BUDGET BACKGROUND RECORDS** Records used to assist in the preparation of the division budget and to justify budget requests presented to the department director. They also contain work programs, etc. Copies of budget estimates and justification prepared or consolidated in formally organized budget offices. Included are appropriation language sheets, narrative statements, workload/expansion plans and related schedules and data.		AC +3, then destroy			
SG0107	**BUDGET POLICY FILES** Correspondence or subject files of formally organized budget offices documenting agency policy and procedures governing budget administration, and reflecting policy decisions affecting expenditures for agency programs.		PM			Contact State Archivist.
SG0108	**GRANT CASE FILES** Accepted proposals and applications, contracts, project reports, studies, certificates, agreements, memoranda, correspondence, and other records relating to receipt, review, award, evaluation, status and monitoring of grants; allocation of funds and project budgets. *GUIDANCE:* - AC - After grant has expired, unless otherwise noted in the grant.		AC +3, then destroy.			

LEGEND:
Retention Codes: AC-After closed, terminated, completed, expired, settled or last date of contact; **AV-**As long as administratively valuable; **CE-**Calendar Year End (December 31st); **FE-**Fiscal Year End (June 30th); **LA-**Life of Asset; **PM-**Permanent; **UA-**University Archives; **US-**Until Superseded
Archival: **A-**Record is or may be permanent and have historic value; **R-**Required review by the Records Manager to determine value.
Vital: **X-**Record is vital for immediate operation of the office of origin or the institution
Guidance: **RA-**Refers to the security needs of a record series. Must be justified.

Series #	Series Title (Additional Description)	Office of Record	Retention Period & Transfer Instruction (By Year)	Archival (A) or (R)	Vital (X)	Guidance
SG0109	**GRANT CONTROL FILES** Indices, registers, logs, or other records relating to control of assigning numbers or identifying projects, applications, and grants.		US, then destroy.			
SG0110	**PERIODIC BUDGET REPORTS** Monthly or routine reports on the status of agency appropriation accounts and apportionment, excluding Annual Budget Reports.		FE +3, then destroy.			
SG0111	**UNSUCCESSFUL GRANT APPLICATION FILES** Rejected and withdrawn grant applications, memoranda, correspondence, and other records relating to the decision to reject the grant proposal. *GUIDANCE:* - AC After rejection and withdrawal.		AC +3, then destroy.			

LEGEND:
Retention Codes: AC-After closed, terminated, completed, expired, settled or last date of contact; **AV**-As long as administratively valuable; **CE**-Calendar Year End (December 31st); **FE**-Fiscal Year End (June 30th); **LA**-Life of Asset; **PM**-Permanent; **UA**-University Archives; **US**-Until Superseded
Archival: **A**-Record is or may be permanent and have historic value; **R**-Required review by the Records Manager to determine value.
Vital: **X**-Record is vital for immediate operation of the office of origin or the institution
Guidance: **RA**-Refers to the security needs of a record series. Must be justified.

SG NUMBER INDEX

INDEX