



## Idaho Records Center

A Program of the Idaho State Archives

### *Financial Records Retention Schedule of the Records Management Guide*

(This Schedule Revised April, 2008)



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# APPENDIX 9: RECORDS RETENTION SCHEDULE FOR STATE GOVERNMENT AGENCIES

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## 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<br>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                                   | <p><b>A</b> – Indicates the record is or may be permanent and have historic value</p> <p><b>R</b> – Indicates a required review by the Records Manager to determine value</p>   |
| Vital                                      | <b>X</b> – Record is vital for immediate operation of the office of origin or the institution.  |
| Guidance:<br>Restricted Access             | <p><b>RA</b> – Refers to the security needs of a record series. Must be justified.</p> <p><b><i>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.</i></b></p> <p>Records may contain, but are not limited to, confidential, personal or proprietary information.</p> |
| Guidance:<br>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<br>(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 31 <sup>st</sup> )                                 |
| FE  | Fiscal Year End (June 30 <sup>th</sup> )                                       |
| 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 <https://history.idaho.gov/record-center>.

## SAMPLE RECORDS

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- Retain by agency until superseded or obsolete, then send to Risk Management.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



## FINANCIAL RECORDS

| Series # | Series Title<br>(Additional Description)  | Office of<br>Record | Retention<br>Period &<br>Transfer<br>Instruction<br>(By Year) | Archival<br>(A) or<br>(R) | Vital<br>(X) | Guidance |
|----------|---|---------------------|---|---------------------------|--------------|----------|
| SG0601   | <p><b>ACCOUNTING ADMINISTRATIVE FILES</b></p> <p>Correspondence, reports and data relating to voucher preparation, administrative audit, and other accounting and disbursing operations.</p> <p><b>GUIDANCE:</b><br/>- Retain by agency 3 years or after audit.</p> |                     | AC +3, then destroy   |                           |              |          |
| SG0602   | <p><b>ACCOUNTS RECEIVABLE INVOICES</b></p> <p>Invoices billing non-state agencies or institutions for supplies, services or repairs provided by an agency.</p> <p><b>GUIDANCE:</b><br/>- Retain by agency 3 years or after audit.</p>                               |                     | AC +3, then destroy   |                           |              |          |
| SG0603   | <p><b>ADJUSTMENT FORMS</b></p> <p>Appropriation adjustments created by agency accounting officers and sent to the Division of Financial Management for approval.</p> <p><b>GUIDANCE:</b><br/>- Retain by agency 3 years or after audit.</p>                         |                     | 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<br>(Additional Description)  | Office of Record         | Retention Period & Transfer Instruction<br>(By Year) | Archival (A) or (R) | Vital (X) | Guidance                 |
|----------|---|--------------------------|--|---------------------|-----------|--------------------------|
| SG0604   | <b>AUDITOR'S FINANCIAL REPORT</b><br>Report prepared by internal or external auditors as a result of a financial audit.   |                          | PM   |                     |           | Contact State Archivist. |
| SG0605   | <b>BANK DAILY TOTALS</b><br>Daily report from bank that is used for reconciliation.<br><b>GUIDANCE:</b><br>- Retain by the State Treasurer's Office.                            | State Treasurer's Office | AC +1, then destroy                                  |                     |           |                          |
| SG0606   | <b>BANK STATEMENTS</b><br>Canceled checks, debit/credit memoranda, deposit slips, and monthly reconciliations.<br><b>GUIDANCE:</b><br>- Retain by the State Treasurer's Office. | State Treasurer's Office | AC +3, then destroy                                  |                     |           |                          |
| SG0607   | <b>BOND OFFICIAL TRANSCRIPTS</b><br>Official files regarding authority to permit bond negotiations with paying agent, etc.  |                          | PM   |                     |           | Contact State Archivist. |
| SG0608   | <b>BOND REGISTRATION FILES</b><br>Issuing agent's copies of bond registration stubs.  |                          | AC +2, then destroy                                  |                     |           |                          |

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|----------|---|--------------------------|---|---------------------|-----------|----------|
| SG0609   | <p><b>BONDS, NOTES AND COUPONS PAID</b></p> <p>Coupons and notes redeemed throughout the lifetime of the bond.</p> <p><b>GUIDANCE:</b><br/>- AC - Retain by the State Treasurer's Office until redeemed by paying agency.</p>   | State Treasurer's Office | AC, then destroy  |                     |           |          |
| SG0610   | <p><b>CASH RECEIPTS / CREDIT CARD RECEIPTS</b></p> <p>Agency copy of receipts given to customers who pay cash to the agency for services rendered.</p> <p>A. Cash Receipts<br/>- Retain by agency 3 years or after audit.</p> <p>B. Credit Card Receipts<br/>- Retain by agency 18 months or after audit.</p> |                          | <p>A.<br/>AC +3, then destroy</p> <p>B.<br/>AC +18 months, then destroy</p> |                     |           |          |
| SG0611   | <p><b>COLLECTION BONDS</b></p> <p>Collection agency bonds are bonds filed by collection agencies in the state.</p> <p><b>GUIDANCE:</b><br/>- Retain by agency 7 years after bond expiration.</p>  |                          | AC +7, then destroy   |                     |           |          |

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|----------|--|------------------|--|---------------------|-----------|----------|
| SG0612   | <p><b>COST ACCOUNTING REPORTS</b></p> <p>Reports maintained by receiving and reporting units, which document how much it costs an entity to provide a service and the fee they charge for that service.</p> <p><b>GUIDANCE:</b><br/>- Retain by agency 3 years or after audit.</p> |                  | AC +3, then destroy                                  |                     |           |          |
| SG0613   | <p><b>COST REPORT DATA FILES</b></p> <p>Ledgers and forms used to accumulate data for use in cost reports.</p> <p><b>GUIDANCE:</b><br/>- Retain by agency 3 years or after audit.</p>  |                  | AC +3, then destroy                                  |                     |           |          |
| SG0614   | <p><b>DEPOSITS WITH STATE TREASURER</b></p> <p>Cash receipt transaction forms accompanying agency deposits to the State Treasurer's Office.</p> <p><b>GUIDANCE:</b><br/>- Retain by agency 3 years or after audit.</p>   |                  | AC +3, then destroy                                  |                     |           |          |

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|----------|--|------------------|--|---------------------|-----------|----------|
| SG0615   | <p><b>EMPLOYEE TRAVEL REIMBURSEMENT FILES</b></p> <p>Records relating to reimbursing individuals, such as travel orders, travel authorizations, per diem vouchers, transportation requests, hotel reservations, and all supporting records documenting official travel by officers, employees, dependents, or others authorized by law to travel.</p> <p><b>GUIDANCE:</b><br/>- Retain by agency 3 years or after audit.</p> |                  | AC +3, then destroy                                  |                     |           |          |
| SG0616   | <p><b>EXPENDITURE ACCOUNTING GENERAL CORRESPONDENCE AND SUBJECT FILES</b></p> <p>Correspondence or subject file maintained by operating units responsible for expenditure accounting, pertaining to their internal operations and administration.</p> <p><b>GUIDANCE:</b><br/>- Retain by agency 2 years or after audit.</p>   |                  | AC +2, then destroy                                  |                     |           |          |
| SG0617   | <p><b>EXPENDITURE ACCOUNTING POSTING AND CONTROL FILES</b></p> <p>Records used as posting and control media, subsidiary to the general and allotment ledgers, and not elsewhere covered in this schedule.</p> <p><b>GUIDANCE:</b><br/>- Retain by agency 3 years or after audit.</p>   |                  | AC +3, then destroy                                  |                     |           |          |

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|----------|---|------------------|--|---------------------|-----------|----------|
| SG0618   | <p><b>FREIGHT FILES</b></p> <p>Records relating to freight, consisting of export certificates, transit certificates, demurrage card, record books, shipping documents pertinent to freight classification, memorandum copies of government or commercial bills of lading, shortage and demurrage reports, and all supporting documents, including records relating to the shipment of household goods.</p> <p><b>GUIDANCE:</b><br/>- Retain by agency 3 years after the period of the account or after audit.</p> |                  | AC +3, then destroy                                  |                     |           |          |
| SG0619   | <p><b>FREIGHT SCHEDULES OF LOST OR DAMAGED SHIPMENTS</b></p> <p>Schedules of valuables shipped, correspondence, memoranda, reports and other related records.</p> <p><b>GUIDANCE:</b><br/>- Retain by agency 3 years after audit or restitution is made.</p>  |                  | AC +3, then destroy                                  |                     |           |          |
| SG0620   | <p><b>GENERAL ACCOUNTING LEDGER</b></p> <p>General accounts ledger, showing debit and credit entries, and reflecting expenditures in summary.</p> <p><b>GUIDANCE:</b><br/>- Retain by agency 7 years or after audit.</p>  |                  | AC +7, then destroy                                  |                     |           |          |

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|----------|---|-----------------------------|--|---------------------|-----------|----------|
| SG0621   | <b>INVENTORY OF FIXED ASSETS</b><br><br>These records are used to track and control capital outlay such as office equipment (chairs, typewriters, etc.) and other fixed assets including tools, machinery, and other large equipment. |                             | AC +2, then destroy                                  |                     |           |          |
| SG0622   | <b>JOURNAL ENTRY RECORDS</b><br><br>Entries listing adjustments to an organization's credit or debit financial statements.  |                             | AC +10, then destroy                                 |                     |           |          |
| SG0623   | <b>NOTARY BOND FILES</b><br><br>Posted by notaries public conditioned for the faithful performance of duties.<br><br><b>GUIDANCE:</b><br>- Retain by Secretary of State's Office.   | Secretary of State's Office | AC +7, then destroy                                  |                     |           |          |
| SG0624   | <b>PERFORMANCE BONDS</b><br><br>Bonds made payable to the state conditional to the performance of all activity requirements and state and federal law.  |                             | AC +7, then destroy                                  |                     |           |          |
| SG0625   | <b>PERSONAL SURETY BONDS</b><br><br>Official copies of the bond and attached powers of attorney.<br><br><b>GUIDANCE:</b><br>- AC - After bond becomes inactive.   |                             | AC +15, then destroy                                 |                     |           |          |

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|----------|---|------------------|--|---------------------|-----------|----------|
| SG0626   | <p><b>PERSONNEL ACCOUNTING ADMINISTRATIVE FILES</b></p> <p>Files used for workload and personnel management purposes. Includes correspondence, reports and data relating to voucher preparation, administrative audit, and other accounting and disbursing operations.</p> <p><b>GUIDANCE:</b><br/>- Retain by agency 2 years or after audit.</p> |                  | AC +2, then destroy                                  |                     |           |          |
| SG0627   | <p><b>PETTY CASH RECORDS</b></p> <p>Records which verify all monies received or expended through a petty cash account. Includes cash receipts, adding machine tapes, daily accounting records, reconciliation, transmittals, etc.</p> <p><b>GUIDANCE:</b><br/>- Retain by agency 3 years or after audit.</p>                                      |                  | AC +3, then destroy                                  |                     |           |          |
| SG0628   | <p><b>REFUND REQUESTS</b></p> <p>Form signed by the customer which requests a refund of monies paid to the agency.</p> <p><b>GUIDANCE:</b><br/>- Retain by agency 3 years or after audit.</p>   |                  | AC +3, then destroy                                  |                     |           |          |

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**Guidance:** **RA**-Refers to the security needs of a record series. Must be justified.



| Series # | Series Title<br>(Additional Description)  | Office of Record | Retention Period & Transfer Instruction<br>(By Year) | Archival (A) or (R) | Vital (X) | Guidance |
|----------|---|------------------|--|---------------------|-----------|----------|
| SG0629   | <p><b>STATE REVENUE BONDS</b></p> <p>Files which document the obligations of the State support by a specific revenue source. They are generally terms of 3-20 years. The most common are State Revenue Bonds which include leases and rentals. They have interest paid semi-annually.</p> <p><b>GUIDANCE:</b><br/>- Retain for 1 year after paid, cancelled or after audit.</p> |                  | AC +1, then destroy                                  |                     |           |          |
| SG0630   | <p><b>TAX AND REVENUE ANTICIPATION NOTES</b></p> <p>Short-term notes which are revenue supported. They are issued by the State Treasurer for a term of less than 1 year.</p>  |                  | AC +1, then destroy                                  |                     |           |          |
| SG0631   | <p><b>TELEPHONE BILLS</b></p> <p>Bills which document calls made from state offices. Bills also include the number called and the length, time, and date of phone call.</p> <p><b>GUIDANCE:</b><br/>- Retain by agency 3 years or after audit.</p>  |                  | 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

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|----------|---|------------------|--|---------------------|-----------|--------------------------|
| SG0632   | <b>TRAVEL AND TRANSPORTATION FILES</b><br><br>Correspondence, forms, and relating records pertaining to agency travel and transportation functions, not covered elsewhere in this schedule.<br><br><b>GUIDANCE:</b><br>- Retain by agency 3 years or after audit.                                       |                  | AC +3, then destroy                                  |                     |           |                          |
| SG0633   | <b>VENDOR PAYMENT VOUCHERS - CANCELED</b><br><br>Documentation used to input data about canceled warrants.<br><br><b>GUIDANCE:</b><br>- Retain 7 years or after audit.  |                  | AC +7, then destroy                                  |                     |           |                          |
| SG0634   | <b>WARRANT REQUESTS</b><br><br>Expenditures processed by state agencies to the Office of the State Controllers statewide accounting system to pay vendors for supplies and/or services the vendors have provided to the agencies.<br><br><b>GUIDANCE:</b><br>- Retain by agency 3 years or after audit. |                  | AC +3, then destroy                                  |                     |           |                          |
| SG0635   | <b>WARRANT REQUESTS USED IN THE PURCHASE OF REAL PROPERTY</b><br><br>Documentation of the purchase of real estate by a government agency.   |                  | PM   |                     |           | Contact State Archivist. |

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| Series # | Series Title<br>(Additional Description)  | Office of Record           | Retention Period & Transfer Instruction<br>(By Year) | Archival (A) or (R) | Vital (X) | Guidance |
|----------|---|----------------------------|--|---------------------|-----------|----------|
| SG0636   | <b>WARRANT / CHECK</b><br><br>Actual warrant or check cut from warrant request to pay for services rendered.<br><br><b>GUIDANCE:</b><br>- Retain until redeemed and microfilmed by the bank. Maintain microfilm by the State Treasurer's Office for 7 years or after audit. | State Treasurer's Office   | AC +7, then destroy                                  |                     |           |          |
| SG0637   | <b>WARRANT / CHECK - LOST</b><br><br>Legal documentation explaining and justifying a lost warrant, so that a new one can be issued.<br><br><b>GUIDANCE:</b><br>- Retain by the Office of State Controller for 7 years or after audit.                                       | Office of State Controller | AC +7, then destroy                                  |                     |           |          |
| SG0638   | <b>INTERMEDIARY FISCAL RECORD OF RECEIPTS AND DISBURSEMENTS</b><br><br>Records including, but not limited to, detail record, analysis, proof sheet or trial balance worksheet, and adding machine tapes.  |                            | AC +6, then destroy                                  |                     |           |          |

**LEGEND:**

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