

**STATE AGENCIES' RECORDS RETENTION/DISPOSITION SCHEDULE**  
**S3: FISCAL RECORDS**  
 (Revised: 06/2009)



**STATE OF CONNECTICUT**  
**Connecticut State Library**  
**Office of the Public Records Administrator**  
 231 Capitol Avenue, Hartford, CT 06106  
[www.cslib.org/publicrecords](http://www.cslib.org/publicrecords)

<b>Approved (State Archivist):</b> Mark H. Jones (signature on file)	<b>Date:</b> 06/30/09	<b>Approved (Public Records Administrator):</b> Eunice G. DiBella (signature on file)	<b>Date:</b> 06/30/09
---	--------------------------	--	--------------------------

- AUTHORITY:** The Office of the Public Records Administrator issues this retention and disposition schedule under the authority granted it by CGS §11-8 and §11-8a.
- SUPERSEDEENCE:** This schedule supersedes all previously approved *State Agencies' Records Retention Schedules: S3: Fiscal Records*.
- FORMAT:** Retention periods listed on this schedule apply to the record, regardless of physical format. Records may be either hard copy or electronic. If the record is electronic, the custodian of the record must be able to interpret and retrieve the data for the minimum retention period listed for the records series.
- DISPOSAL AUTHORIZATION:** This schedule is used concurrently with the *Records Disposal Authorization* (Form RC-108). The RC-108 must be approved by the agency Records Management Liaison Officer (RMLO), State Archivist, and Public Records Administrator *prior* to the destruction of public records.
- STATE AUDIT REQUIREMENTS:** Audit requirements apply to both state and federal programs. The minimum retention requirement, "3 years, or until audited, whichever is later," requires further explanation. In most instances 'audit' refers to the general agency audit conducted by the State Auditors of Public Accounts, unless otherwise noted. The specific record itself may or may not have been examined as part of the audit process. With respect to state audits, the auditors may recommend that certain records be corrected. Such records, even when they meet minimum retention requirements, should be retained during the period that review is pending.
- FEDERAL AUDIT REQUIREMENTS:** The federal government has assigned federal "cognizant agencies" to the larger state departments. Refer to the Federal Audit Clearinghouse (<http://harvester.census.gov/sac/>) for a current listing of "cognizant agencies." For any state agency not listed, the federal cognizant agency would be the federal department that gave the state agency most of the federal funding in the period under question. State agencies should contact their cognizant agency for specifics on federal retention requirements.
- DISPOSAL AFTER AUDIT:** When audit findings have been resolved, an agency may then request permission to dispose of those financial records using the *Records Disposal Authorization* (Form RC-108). No record may be disposed of without first obtaining this written permission from the Office of the Public Records Administrator. The requesting agency must be able to certify that "no records listed, in our opinion, pertain to any pending case, claim, or action."

Item #	Records Series Title	Description	Retention	Disposition	Notes
<b>A. ACCOUNTING RECORDS</b>					
S3-010	Accounts Receivable and Payable		3 years, or until audited, whichever is later	Destroy after receipt of signed Form RC-108	
S3-020	Bank Account Records	Including but not limited to: passbooks, statements, reconciliation records, cancelled checks, and outstanding checks for agency held accounts.	3 years, or until audited, whichever is later	Destroy after receipt of signed Form RC-108	For records related to client accounts (administered by agencies such as DDS), refer to agency-specific retention schedule.

**State Agencies' Records Retention/Disposition Schedule S3: Fiscal Records (Revised: 06/2009), Page 2 of 9**

<b>Item #</b>	<b>Records Series Title</b>	<b>Description</b>	<b>Retention</b>	<b>Disposition</b>	<b>Notes</b>
S3-030	<b>Cash Receipts / Disbursement Ledgers / Journals / Books</b>	Consists of activity funds and trustee accounts.	3 years, or until audited, whichever is later	Destroy after receipt of signed Form RC-108	
S3-040	<b>Commitment Lists</b>		3 years, or until audited, whichever is later	Destroy after receipt of signed Form RC-108	Form CO-96 is no longer used.
S3-050	<b>Cost Allocation Plans</b>		3 years, or until audited, whichever is later	Destroy after receipt of signed Form RC-108	
S3-060	<b>Grant Files – Fiscal Records</b>	Consists of records related to the distribution, receipt, or expenditure of federal or state grant funds.	3 years, or until audited, whichever is later	Destroy after receipt of signed Form RC-108	See S1-140 and S1-150 for grant administrative files. In many instances, grant files from federal programs may have a longer retention period, which should be indicated on an agency retention schedule.
S3-070	<b>Financial Statements / Reports</b>	Consists of financial statements and reports prepared by agency personnel. Includes trial balances of subsidiary accounts.	3 years, or until audited, whichever is later	Destroy after receipt of signed Form RC-108	
S3-080	<b>Receivables</b>	Consists of receivables written off as uncollectible.	3 years, or until audited, whichever is later	Destroy after receipt of signed Form RC-108	
S3-090	<b>Rental Leases</b>	Consists of completed rental leases.	3 years, or until audited, whichever is later	Destroy after receipt of signed Form RC-108	Form CO-507 is no longer used.
S3-100	<b>Requisitions</b>	Consists of requisitions for reservation of funds.	3 years, or until audited, whichever is later	Destroy after receipt of signed Form RC-108	Form CO-110 is no longer used.
S3-110	<b>Special Fund Records</b>	Including but not limited to: admission tickets and meal tickets.	3 years, or until audited, whichever is later	Destroy after receipt of signed Form RC-108	
<b>B. BUDGET RECORDS</b>					
S3-120	<b>Allotment or Appropriation Adjustment Requests</b>	Form B-107.	3 years, or until audited, whichever is later	Destroy after receipt of signed Form RC-108	Form CO-2 is no longer used.
S3-130	<b>Bond Commission Submissions – Funded</b>	Including but not limited to: request forms, justifications, supporting documentation, questionnaires, fiscal information, and notices of decision.	3 years from date funds expended	Destroy after receipt of signed Form RC-108	
S3-140	<b>Bond Commission Submissions – Not Funded</b>	Including but not limited to: request forms, justifications, supporting documentation, questionnaires, fiscal information, and notices of decision.	1 year from date of decision	Destroy after receipt of signed Form RC-108	

**State Agencies' Records Retention/Disposition Schedule S3: Fiscal Records (Revised: 06/2009), Page 3 of 9**

<b>Item #</b>	<b>Records Series Title</b>	<b>Description</b>	<b>Retention</b>	<b>Disposition</b>	<b>Notes</b>
S3-150	<b>Budget Request Records</b>	Form B-66.	3 years, or until audited, whichever is later	Destroy after receipt of signed Form RC-108	
S3-160	<b>Capital Project Records</b>	Includes minor and major capital projects.	Term of project plus 3 years	Destroy after receipt of signed Form RC-108	Forms B-100, B-100SG, and B-301 are no longer used.
S3-170	<b>Comprehensive Financial Status Reports</b>	Also known as CFSRs.	Until superseded	Destroy at will	
<b>C. DISBURSEMENT RECORDS</b>					
S3-180	<b>Bills</b>	Includes bills and bills for service, including utility bills (e.g., telephone and security bills).	3 years, or until audited, whichever is later	Destroy after receipt of signed Form RC-108	
S3-190	<b>Expenditure Analyses and Certificates</b>		3 years, or until audited, whichever is later	Destroy after receipt of signed Form RC-108	Forms CO-678 and CO-19 are no longer used.
S3-200	<b>Invoices / Vouchers</b>	Form CO-17.	3 years, or until audited, whichever is later	Destroy after receipt of signed Form RC-108	
S3-210	<b>Moving Expenses</b>	Includes employee moving expense information (Federal Form 4782).	3 years, or until audited, whichever is later	Destroy after receipt of signed Form RC-108	
S3-220	<b>Postal Service Transaction Authorizations</b>	Form CO-924.	3 years, or until audited, whichever is later	Destroy after receipt of signed Form RC-108	
S3-230	<b>Purchasing Card Records</b>	Consists of records documenting the use of purchasing cards. Including but not limited to: P-Card envelopes and related documentation (Forms CO-501 and CO-502).	3 years, or until audited, whichever is later	Destroy after receipt of signed Form RC-108	
S3-240	<b>Receipts, Pending</b>		3 years, or until audited, whichever is later	Destroy after receipt of signed Form RC-108	Form CO-610 is no longer used.
S3-250	<b>Reimbursements</b>	Including but not limited to: petty cash replenishment requests (Form CO-17XP) and travel expense requests (Form CO-17RPC).	3 years, or until audited, whichever is later	Destroy after receipt of signed Form RC-108	
S3-260	<b>Remittance Advice Subscriptions</b>		3 years, or until audited, whichever is later	Destroy after receipt of signed Form RC-108	Form CO-780 is no longer used.

**State Agencies' Records Retention/Disposition Schedule S3: Fiscal Records (Revised: 06/2009), Page 4 of 9**

<b>Item #</b>	<b>Records Series Title</b>	<b>Description</b>	<b>Retention</b>	<b>Disposition</b>	<b>Notes</b>
S3-270	<b>Requests for Proposal</b>	Consists of granted or denied Requests for Proposals (RFP), Requests for Quotations (RFQ), and Requests for Information (RFI).	3 years, or until audited, whichever is later	Destroy after receipt of signed Form RC-108	
S3-280	<b>Service Requests, Prepayment</b>		3 years, or until audited, whichever is later	Destroy after receipt of signed Form RC-108	Form CO-17PRE is no longer used.
S3-290	<b>Travel Authorization Requests</b>	Form CO-112.	3 years, or until audited, whichever is later	Destroy after receipt of signed Form RC-108	
S3-300	<b>Vendor Check Cancellation Records</b>	Includes vendor check cancellations (Form CO-790), vendor cancellation statements (Form CO-790S), and vendor request for payment information (CO-860).	3 years, or until audited, whichever is later	Destroy after receipt of signed Form RC-108	
<b>D. GENERAL FISCAL RECORDS</b>					
S3-310	<b>Emergency Relief Records</b>	Consists of documentation related to the distribution, receipt, or expenditure of state or federal funds for natural or man-made disasters including major storms, floods, fires, industrial accidents, and terrorist attacks.	3 fiscal years after submission of final expenditure report, or receipt of last payment, whichever is later [44 CFR §13.42]	Destroy after receipt of signed Form RC-108	See S1-130 for administrative emergency preparedness disaster recovery records.
S3-320	<b>Internal Auditors' Reports</b>		3 years, or until audited, whichever is later	Destroy after receipt of signed Form RC-108	
S3-330	<b>Maintenance Records</b>	Including but not limited to: maintenance logs, requests, and work orders.	3 years, or until audited, whichever is later	Destroy after receipt of signed Form RC-108	
S3-340	<b>Receipt Forms, Pre-numbered</b>		3 years, or until audited, whichever is later	Destroy after receipt of signed Form RC-108	These are inventory items until issued and should not be destroyed until audited.
S3-350	<b>Security Request Applications</b>	Form CO-1092 used by agency employees to request access to Core-CT.	2 years from employees separation of service	Destroy after receipt of signed Form RC-108	Original record copy is maintained at agency. Duplicate copy is transmitted to Office of the State Comptroller.
(S5-640)	<b>Student Financial Aid Records</b>	Consists of campus-based and federal student financial aid.	3 years from end of award year	Destroy after receipt of signed Form RC-108	

**State Agencies' Records Retention/Disposition Schedule S3: Fiscal Records (Revised: 06/2009), Page 5 of 9**

<b>Item #</b>	<b>Records Series Title</b>	<b>Description</b>	<b>Retention</b>	<b>Disposition</b>	<b>Notes</b>
<b>S3-360</b>	<b>Universal Service Fund Records</b>	Consists of program documentation for receipt and delivery of discounted services as part of the Universal Service Fund (USF). Including but not limited to: pre-bidding process, bidding process, contracts, application process, purchase and delivery of services, invoicing, inventories, forms, and rule compliance.	5 years from last date of service [FCC Directive 04-190]	Destroy after receipt of signed Form RC-108	Under USF, eligible schools, libraries, and consortia may receive discounts for eligible telecommunications services. The 5 year retention is satisfied after the last day of service delivered for a particular funding year.
<b>E. PAYROLL RECORDS</b>					
<b>S3-370</b>	<b>Alternate Retirement Program Records</b>		3 years, or until audited, whichever is later	Destroy after receipt of signed Form RC-108	Form CO-825 is no longer used.
<b>S3-380</b>	<b>Deceased State Employee Payments – Claims</b>	Form CO-536.	3 years, or until audited, whichever is later	Destroy after receipt of signed Form RC-108	
<b>S3-390</b>	<b>Deduction Records</b>	Consists of records documenting deductions from employee paychecks. Including but not limited to: child care, financial institution (bank, credit union), insurance (auto, home, life), retirement (germane to payroll), transportation, and union deductions.	Until superseded	Destroy after receipt of signed Form RC-108	
<b>S3-400</b>	<b>Employee Death, Notices of</b>	Consists of notices of employee death for currently employed employees (Form CO-638).	3 years, or until audited, whichever is later	Destroy after receipt of signed Form RC-108	
<b>S3-410</b>	<b>Employee File Change Records</b>	Consists of records documenting changes to employee files. Including but not limited to: new employees, transfer-in/outs, and terminations (Form COP-6).	3 years, or until audited, whichever is later	Destroy after receipt of signed Form RC-108	
<b>S3-420</b>	<b>Employee Time Sheets and Cards</b>		3 years, or until audited, whichever is later	Destroy after receipt of signed Form RC-108	Student workers may claim time worked toward longevity payments, should they become permanent state employees. Agencies must keep some record of this service.
<b>S3-430</b>	<b>Employee Waivers</b>	Consists of employee waivers for group coverage or requests to discontinue contributions.	Duration of employment plus 30 years	Destroy after receipt of signed Form RC-108	
<b>S3-440</b>	<b>Garnishments</b>		3 years, or until audited, whichever is later	Destroy after receipt of signed Form RC-108	

**State Agencies' Records Retention/Disposition Schedule S3: Fiscal Records (Revised: 06/2009), Page 6 of 9**

<b>Item #</b>	<b>Records Series Title</b>	<b>Description</b>	<b>Retention</b>	<b>Disposition</b>	<b>Notes</b>
S3-450	<b>Garnishments, Release of</b>		3 years, or until audited, whichever is later	Destroy after receipt of signed Form RC-108	See Office of State Comptroller Memorandum (10/20/03) regarding garnishment procedures.
S3-460	<b>Group Life Insurance Records</b>	Consists of applications, payroll change reports, and continuing coverage requests during authorized leave(s) of absence.	3 years, or until audited, whichever is later	Destroy after receipt of signed Form RC-108	
S3-470	<b>Health Insurance Benefit Records</b>	Consists of choice of health insurance after retirement (Form CO-744).	3 years, or until audited, whichever is later	Destroy after receipt of signed Form RC-108	Forms CO-890 and CO-877 are no longer used.
S3-480	<b>Health Insurance Reimbursement Records</b>		3 years, or until audited, whichever is later	Destroy after receipt of signed Form RC-108	Forms CO-890 and CO-877 are no longer used.
S3-490	<b>Longevity Increase Records</b>	Consists of records documenting salary increases based on length of employment.	3 years, or until audited, whichever is later	Destroy after receipt of signed Form RC-108	Student workers may claim time worked toward longevity payments, should they become permanent state employees. Agencies must keep some record of this service.
S3-500	<b>Overtime Pay Records</b>	Consists of records documenting monetary compensation for overtime or compensatory time.	3 years, or until audited, whichever is later	Destroy after receipt of signed Form RC-108	
S3-510	<b>Payroll Records</b>	Including but not limited to: advance requests, authorization cards, check cancellations, deduction authorizations, notices, and worksheets.	3 years, or until audited, whichever is later	Destroy after receipt of signed Form RC-108	
S3-520	<b>Reimbursable Cost Recovery Reports</b>	Consists of cost recovery reports for federal and other funds.	3 years, or until audited, whichever is later	Destroy after receipt of signed Form RC-108	
S3-530	<b>Remittance Reports</b>		3 years, or until audited, whichever is later	Destroy after receipt of signed Form RC-108	
S3-540	<b>Schedules, Work</b>	Consists of requests and approvals to change work schedules, flextime schedules, and alternative work schedules.	Until superseded	Destroy after receipt of signed Form RC-108	See S1-450 for desk schedules, duty rosters, staffing assignments (including logs), and staffing worksheets.

**State Agencies' Records Retention/Disposition Schedule S3: Fiscal Records (Revised: 06/2009), Page 7 of 9**

<b>Item #</b>	<b>Records Series Title</b>	<b>Description</b>	<b>Retention</b>	<b>Disposition</b>	<b>Notes</b>
S3-550	<b>Tax Withholding Records</b>	Consists of tax withholding allowance certificates, exemption certificates, and other withholding records.	4 years [26 CFR §31.6001-1(e)(2)]	Destroy after receipt of signed Form RC-108	
S3-560	<b>Taxpayer Identification Number and Certification Requests</b>	Form W-9.	4 years [26 CFR §31.60011(e)(2)]	Destroy after receipt of signed Form RC-108	
S3-570	<b>Tuition Reimbursement Records</b>	Includes tuition reimbursements and waivers (Form CO-101).	3 years, or until audited, whichever is later	Destroy after receipt of signed Form RC-108	
S3-580	<b>Unemployment Compensation Quarterly Reports</b>		3 years, or until audited, whichever is later	Destroy after receipt of signed Form RC-108	
S3-590	<b>Vehicle Usage Fringe Benefit Records</b>	Forms CO-959, CO-960, and CO-961.	3 years, or until audited, whichever is later	Destroy after receipt of signed Form RC-108	
S3-600	<b>Wage Execution Records</b>	Consists of applications, orders, executions, exemptions, and modification claims.	3 years, or until audited, whichever is later	Destroy after receipt of signed Form RC-108	
S3-610	<b>Workers' Compensation – Accrued Leave Use Requests</b>	Form CO-715.	3 years, or until audited, whichever is later	Destroy after receipt of signed Form RC-108	
<b>F. PROCUREMENT RECORDS</b>					
S3-620	<b>Competitive Bid Requests and Replies</b>		3 years, or until audited, whichever is later	Destroy after receipt of signed Form RC-108	
S3-630	<b>Purchase Orders – Contracts</b>	Consists of direct purchase orders, personal service contracts, purchase order amendments (change orders), and purchase orders for contracts.	Term of contract, or until audited, whichever is later	Destroy after receipt of signed Form RC-108	Form CO-94 is no longer used.
S3-640	<b>Purchase Orders – Equipment</b>	Consists of direct purchase orders, personal service contracts, purchase order amendments (change orders), and purchase orders for equipment.	Retain for economic life of equipment or item	Destroy after receipt of signed Form RC-108	Form CO-95 is no longer used.
S3-650	<b>Purchase Orders – Other</b>	Consists of direct purchase orders, personal service contracts, purchase order amendments (change orders), and purchase orders for all other purchases.	3 years, or until audited, whichever is later	Destroy after receipt of signed Form RC-108	Form CO-94 is no longer used.
S3-660	<b>Receiving Reports</b>	Consists of requisition forms and inventory withdrawal forms.	3 years, or until audited, whichever is later	Destroy after receipt of signed Form RC-108	

**State Agencies' Records Retention/Disposition Schedule S3: Fiscal Records (Revised: 06/2009), Page 8 of 9**

<b>Item #</b>	<b>Records Series Title</b>	<b>Description</b>	<b>Retention</b>	<b>Disposition</b>	<b>Notes</b>
S3-670	State Purchase Requisition	Form SP-10.	3 years, or until audited, whichever is later	Destroy after receipt of signed Form RC-108	
<b>G. PROPERTY CONTROL RECORDS</b>					
S3-680	Inventory of Equipment	Consists of detailed inventory reports, fixed assets, property inventory report, inventory summary, controllable property inventory, and GAAP reporting form.	3 years, or until audited, whichever is later	Destroy after receipt of signed Form RC-108	
S3-690	Inventory of Motor Vehicles	Consists of inventory reports (Form CO-648A) and report summaries (Form CCP-40).	3 years, or until audited, whichever is later	Destroy after receipt of signed Form RC-108	
S3-700	Transfer or Disposal Authorizations	Consists of requests (scrap ticket) to the Property Distribution Center (PDC) for disposal of surplus property.	3 years, or until audited, whichever is later	Destroy after receipt of signed Form RC-108	Form CO-862 is no longer used.
S3-710	Property Damage Reports – Motor Vehicle	Consists of property damage reports for loss or damage to motor vehicles. Including but not limited to: comprehensive loss or damage to state-owned automobiles, property loss or damage due to natural disaster.	3 years, or until audited, whichever is later	Destroy after receipt of signed Form RC-108	See S1-010 for accident reports involving personal injury.
S3-720	Property Damage Reports – Real or Personal Property	Consists of property damage reports for loss or damage to real or personal property. Including but not limited to: loss or damage to real or personal property reports and property loss or damage due to natural disaster.	3 years, or until audited, whichever is later	Destroy after receipt of signed Form RC-108	
<b>H. REVENUE RECORDS</b>					
S3-730	Accountability Reports		3 years, or until audited, whichever is later	Destroy after receipt of signed Form RC-108	
S3-740	Bad Check Notices		3 years, or until audited, whichever is later	Destroy after receipt of signed Form RC-108	
S3-750	Cash Register Tapes		3 years, or until audited, whichever is later	Destroy after receipt of signed Form RC-108	
S3-760	Deposit Slips		3 years, or until audited, whichever is later	Destroy after receipt of signed Form RC-108	Form CO-39 is no longer used.
S3-770	Refund Slips		3 years, or until audited, whichever is later	Destroy after receipt of signed Form RC-108	

