

**State Agencies' Retention/Disposition Schedule S3:
FISCAL RECORDS**

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Item Number	Record Series Title	Minimum Retention Required	Disposition
A. ACCOUNTING			
S3-010	Accounts receivable and payable	3 years, or until audited, whichever comes later	destroy ¹
S3-020	Appropriation transfers B-107	3 years, or until audited, whichever comes later	destroy ¹
S3-030	Appropriation ledger sheets CO-2	3 years, or until audited, whichever comes later	destroy ¹
S3-040	Bank reconciliations, cancelled checks, and outstanding checks	3 years, or until audited, whichever comes later	destroy ¹
S3-050	Cash receipts and disbursement ledgers, journals, books, etc. (including institutional, general welfare, and activity funds)	3 years, or until audited, whichever comes later	destroy ¹
S3-060	Commitment lists CO-96	3 years, or until audited, whichever comes later	destroy ¹
S3-070	Cost allocation plans	3 years, or until audited, whichever comes later	destroy ¹

S3-080	Detailed grant records and reports	3 years, or until audited, whichever comes later	destroy ¹
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Item Number	Record Series Title	Minimum Retention Required	Disposition
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A. ACCOUNTING CONTINUED

S3-090	Financial statements and reports, prepared by agency's personnel	3 years, or until audited, whichever comes later	destroy ¹
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S3-100	Receivables written off as uncollectible	3 years, or until audited, whichever comes later	destroy ¹
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S3-110	Rental Leases (completed) CO-507	3 years, or until audited, whichever comes later	destroy ¹
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S3-120	Requisitions - reservation of funds CO-110	3 years, or until audited, whichever comes later	destroy ¹
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S3-130	Special Fund records, including admission tickets and meal tickets	3 years, or until audited, whichever comes later	destroy ¹
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S3-140	Trial balances of subsidiary accounts (receivables, payables, etc.)	3 years, or until audited, whichever comes later	destroy ¹
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B. BUDGET

S3-150	Allotment or appropriation adjustment requests B-107	3 years, or until audited, whichever comes later	destroy ¹
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S3-160	Budget request form supporting documentation B-66	3 years, or until audited, whichever comes later	destroy ¹
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S3-170	Capital project request forms	Term of project, plus 3 years	destroy ¹
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a. B-100

S3-175	b. B-100SG (State Grant)		
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S3-185	Comprehensive financial status reports CFSR	3 years, or until audited, whichever comes later	destroy ¹
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Item Number	Record Series Title	Minimum Retention Required	Disposition
B. BUDGET CONTINUED			
S3-195	Language change request forms B-101	Term of project, plus 3 years	destroy ¹
S3-205	Minor capital repairs B-301	Term of project, plus 3 years	destroy ¹
C. DISBURSEMENTS			
S3-215	Monthly analyses of appropriation requirements B-66	3 years, or until audited, whichever comes later	destroy ¹
S3-225	Approved substitutes (forms)	3 years, or until audited, whichever comes later	destroy ¹
S3-235	Computer-generated forms, i.e. Disbursement reconciliation forms	3 years, or until audited, whichever comes later	destroy ¹
S3-245	Detailed analyses of expenditures CO-678	3 years, or until audited, whichever comes later	destroy ¹
S3-255	Expenditure certificates CO-19	3 years, or until audited, whichever comes later	destroy ¹
	Invoices	3 years, or until audited, whichever comes later	destroy ¹
S3-265	a. C0-17		
S3-270	b. C0-17L		
S3-275	c. Lists for payment C0-18		
S3-285	Moving expenses (federal form) #4782	3 years, or until audited, whichever comes later	destroy ¹

S3-295	Pending receipts CO-610	3 years, or until audited, whichever comes later	destroy ¹
S3-305	Postal service transaction authorizations CO-924	3 years, or until audited, whichever comes later	destroy ¹

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Item Number	Record Series Title	Minimum Retention Required	Disposition
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C. DISBURSEMENTS CONTINUED

S3-315	Remittance advice subscriptions CO-780	3 years, or until audited, whichever comes later	destroy ¹
	Requests for:	3 years, or until audited, whichever comes later	destroy ¹
S3-325	a. Prepayment of service CO-17PRE		
S3-330	b. Proposal (RFPs-both granted and denied), including supporting documentation		
S3-335	c. Reimbursement of expense (travel) CO-XP		
S3-340	d. Replenishment of petty cash CO-17RPC		
S3-350	Telephone bills	3 years, or until audited, whichever comes later	destroy ¹
S3-360	Travel authorization requests CO-112	3 years, or until audited, whichever comes later	destroy ¹

D. GARNISHMENTS

S3-370	Garnishments	3 years, or until audited, whichever comes later	destroy ¹
S3-380	Releases of garnishment (see memo #84-7 issued by Comptroller's office re. garnishment procedures)	3 years, or until audited, whichever comes later	destroy ¹

E. MISCELLANEOUS

S3-390	Closed-out passbooks	3 years, or until audited, whichever comes later	destroy ¹
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S3-400	Federal grant agreements	3 years, or until audited, whichever comes later	destroy ¹
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Item Number	Record Series Title	Minimum Retention Required	Disposition
E. MISCELLANEOUS CONTINUED			
(S5-590- S5-605)	Financial Aid Documents	5 years after the end of the loan/aid is given	destroy ¹
S3-410	Internal auditors' reports	3 years, or until audited, whichever comes later	destroy ¹
S3-420	Maintenance logs	3 years, or until audited, whichever comes later	destroy ¹
S3-430	Maintenance requests (work orders)	3 years, or until audited, whichever comes later	destroy ¹
S3-440	Pre-numbered receipt forms (inventory items until issued - should not be destroyed until audited)	3 years, or until audited, whichever comes later	destroy ¹
S3-450	Reports - accident; loss or damage (see property control list for specific record titles)	3 years, or until audited, whichever comes later	destroy ¹
S3-460	Requests to establish bank account CO-929	3 years, or until audited, whichever comes later	destroy ¹
S3-470	Telephone credit card applications CO-897	3 years, or until audited, whichever comes later	destroy ¹
F. PAYROLL			
S3-480	Alternate retirement programs CO-825	3 years, or until audited, whichever comes later	destroy ¹

S3-490	Applications for payment to state employee in Armed Forces CO-580	3 years, or until audited, whichever comes later	destroy ¹
S3-500	Claims for payment due deceased employee CO-536	3 years, or until audited, whichever comes later	destroy ¹

Schedule S3 - Fiscal Records, p.6

Item Number	Record Series Title	Minimum Retention Required	Disposition
F. PAYROLL CONTINUED			
S3-510	Deduction records - Credit union	3 years, or until audited, whichever comes later	destroy ¹
S3-520	Detailed analyses CO-678	3 years, or until audited, whichever comes later	destroy ¹
S3-530	Employee master files - execution on wages; judgment/unpaid debt CO-872	3 years, or until audited, whichever comes later	destroy ¹
S3-535	Employee time sheets and cards	3 years, or until audited, whichever comes later ²	destroy ¹
S3-540	Employee waivers of group coverage or requests to discontinue contributions	duration of employment plus 30 years	destroy ¹
S3-550	Employees' withholding allowance certificates W-4	Continuous update	destroy ¹
S3-560	Exemption and modification claim forms: wage execution J.D. CV-3a	3 years, or until audited, whichever comes later	destroy ¹
S3-570	Expenditure certificates CO-19	3 years, or until audited, whichever comes later	destroy ¹
S3-580	Group life insurance applications	3 years, or until audited, whichever comes later	destroy ¹
	Health insurance	3 years, or until audited, whichever comes later	destroy ¹

S3-590	a. Benefits at employment termination for other than retirement		
S3-595	b. Health insurance reimbursements CO-877		

S3-605	Longevity increases	3 years, or until audited, whichever comes later	destroy ¹
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Schedule S3 - Fiscal Records, p.7

Item Number	Record Series Title	Minimum Retention Required	Disposition
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F. PAYROLL CONTINUED

S3-615	Notices of state employee's death CO-638	3 years, or until audited, whichever comes later	destroy ¹
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S3-625	Overtime pay	3 years, or until audited, whichever comes later	destroy ¹
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Payroll

		3 years, or until audited, whichever comes later	destroy ¹
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S3-635	a. Authorization cards CO-773		
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S3-640	b. Check cancellations COP-9		
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S3-645	c. Deduction authorizations: savings bonds CO-788		
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S3-650	d. Ledgers		
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S3-655	e. Notices COP		
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S3-660	f. Prelists		
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S3-665	g. System M.S.A.		
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S3-670	h. Warrants		
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S3-680	Recapitulation reports (self-administered health insurance program) CO-886	3 years, or until audited, whichever comes later	destroy ¹
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S3-690	Records of charge to employee file COP-6	3 years, or until audited, whichever comes later	destroy ¹
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S3-700	Reimbursable cost recovery - reports from federal and other funds CO-826	3 years, or until audited, whichever comes later	destroy ¹
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S3-710	Remittance reports	3 years, or until audited, whichever comes later	destroy ¹
	Reports of:	3 years, or until audited, whichever comes later	destroy ¹
S3-720	a. Group life insurance payroll change CO-889		
S3-725	b. Net changes (self-administered health insurance program) CO-887		

Schedule S3 - Fiscal Records, p.8

Item Number	Record Series Title	Minimum Retention Required	Disposition
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F. PAYROLL CONTINUED

	Requests for:	3 years, or until audited, whichever comes later	destroy ¹
S3-735	a. Change in deferred compensation CO-921		
S3-740	b. Health insurance reimbursement CO-890		
S3-745	c. Payroll advance		
S3-750	d. Use of accrued leave with worker's compensation CO-715		
S3-755	e. Continuing group life insurance during authorized leave of absence		
S3-765	Retirement forms germane to payroll items	3 years, or until audited, whichever comes later	destroy ¹
S3-775	Tuition reimbursements	3 years, or until audited, whichever comes later	destroy ¹
S3-785	Unemployment compensation quarterly reports	3 years, or until audited, whichever comes later	destroy ¹
S3-795	Union dues/fees	3 years, or until audited, whichever comes later	destroy ¹
S3-805	Wage execution proceedings: application, order, execution J.D. CV-3	3 years, or until audited, whichever comes later	destroy ¹

G. PROCUREMENT

S3-815	Competitive bid requests and replies	3 years, or until audited, whichever comes later	destroy ¹
	Direct purchase orders		
S3-825	a. Contract CO-94DP ²	Until expiration of contract, and audited	destroy ¹
S3-830	b. Equipment CO-94DP	Retain for economic life of equipment	destroy ¹
S3-835	c. All other CO-94DP	3 years, or until audited, whichever comes later	destroy ¹

Schedule S3 - Fiscal Records, p.9

Item Number	Record Series Title	Minimum Retention Required	Disposition
G. PROCUREMENT CONTINUED			
S3-845	Personal services contracts CO-802A	Term of contract or until audited, whichever comes later	destroy ¹
	Purchase order amendments -		
S3-855	a. Contract CO-95 ²	Until expiration of contract, and audited	destroy ¹
S3-860	b. Equipment CO-95	Retain for economic life of equipment	destroy ¹
S3-865	c. All other CO-95	3 years, or until audited, whichever comes later	destroy ¹
	Purchase orders -		
S3-875	a. Contract CO-94 ³	Until expiration of contract, and audited	destroy ¹
S3-880	b. Equipment CO-95	Retain for economic life of equipment	destroy ¹
S3-885	c. All other CO-94	3 years, or until audited, whichever comes later	destroy ¹
S3-895	Receiving reports and requisition forms - inventory withdrawal forms	3 years, or until audited, whichever comes later	destroy ¹
S3-905	Requests for quotation STO-93	3 years, or until audited, whichever comes later	destroy ¹
S3-915	State purchase requisition SP-10	3 years, or until audited, whichever comes later	destroy ¹
H. PROPERTY CONTROL			

S3-925	Annual inventory reports CO-59	3 years, or until audited, whichever comes later	destroy ¹
S3-935	Authorizations to transfer or dispose of state property CO-862	3 years, or until audited, whichever comes later	destroy ¹

Schedule S3 - Fiscal Records, p.10

Item Number	Record Series Title	Minimum Retention Required	Disposition
H. PROPERTY CONTROL CONTINUED			
S3-945	Detailed inventory records (EDP printouts or typed lists)	3 years, or until audited, whichever comes later	destroy ¹
Equipment records			
S3-955	a. Comptroller's Annual Inventory Report C0-59 (Fixed assets/Prop. Inventory report/GAAP Reporting Form)	3 years, or until audited, whichever comes later	destroy ¹
S3-960	b. Agency Equipment/Controllable Property Inventory	update continuously	
Motor vehicle			
S3-970	a. Inventory reports CO-648A	3 years, or until audited, whichever comes later	destroy ¹
S3-975	b. Report summaries CO-648B		
S3-985	Purchase orders CO-94, CO-94-DP, CO-95	Retain for economic life of equipment	destroy ¹
Reports of:			
S3-995	a. Loss or damage to real or personal property (other than motor vehicle) CO-853	3 years, or until audited, whichever comes later	destroy ¹
S3-1000	b. Loss or damage to state-owned automobile		

S3-1005	(comprehensive) CO-854 c. Reports of property loss or damage (fire, lightning etc.) CO-855		
S3-1015	Requests for disposal of surplus property DPS-38	3 years, or until audited, whichever comes later	destroy ¹
S3-1025	State-owned motor vehicle monthly reports CCP-40	3 years, or until audited, whichever comes later	destroy ¹

Schedule S3 - Fiscal Records, p.11

Item Number	Record Series Title	Minimum Retention Required	Disposition
H. PROPERTY CONTROL CONTINUED			
	Vehicle usage fringe benefit	3 years, or until audited, whichever comes later	destroy ¹
S3-1035	a. Records CO-960		
S3-1040	b. Computation benefit CO-959, CO-061		
I. REVENUE			
S3-1050	Accountability reports	3 years, or until audited, whichever comes later	destroy ¹
S3-1060	Bad check notices ST-21	3 years, or until audited, whichever comes later	destroy ¹
S3-1070	Bank statements	3 years, or until audited, whichever comes later	destroy ¹
S3-1080	Cash register tapes	3 years, or until audited, whichever comes later	destroy ¹
S3-1090	Deposit slips CO-39	3 years, or until audited, whichever comes later	destroy ¹
S3-1100	Licenses (copies)	3 years, or until audited, whichever comes later	destroy ¹
S3-1110	Meal tickets	3 years, or until audited, whichever comes later	destroy ¹

S3-1120	Receipts	3 years, or until audited, whichever comes later	destroy ¹
	a. Pending receipts CO-610		
S3-1125	b. Receipts CO-99		
S3-1135	Refund slips	3 years, or until audited, whichever comes later	destroy ¹

Schedule S3 - Fiscal Records, p.12

Item Number	Record Series Title	Minimum Retention Required	Disposition
J. TRANSFER LISTS			
S3-1145	Detailed analyses CO-678	3 years, or until audited, whichever comes later	destroy ¹
S3-1155	Transfer certificates CO-607	3 years, or until audited, whichever comes later	destroy ¹
S3-1165	Transfer invoices CO-608	3 years, or until audited, whichever comes later	destroy ¹

K. AUDIT REQUIREMENTS

The minimum retention requirement, “3 years, or until audited, whichever comes later” needs further explanation. 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. 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 on the form that “no record listed, in our opinion, pertains to any case, claim, or action.”

Statutes, Policies and Procedures for Connecticut State Agencies p. 9, states that audit requirements apply to both state and federal programs:

Records that have fiscal value are those which relate to the financial transactions of the agency.... Here again, in some instances the *audit requirements of the Federal Government as well as the State mu*(emphasis added) be taken into consideration.

Regarding federal audits, the federal government has assigned federal “cognizant agencies” to the larger state departments. You can refer to the *Federal Register*, Vol. 51, No. 3, p.554, 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.

¹ Agency may destroy records only after receiving approval in the form of a signed “Records Disposal Authorization” (RC-108, rev. 1/1999).

² Since student workers may claim time worked toward longevity payments, should they become permanent state employees, agencies must keep some record of this service. Therefore, if the biweekly time cards are the only record maintained that may document this service, they may not be disposed of after the normal retention period of “3 years or until audited, whichever comes later.” If student time cards comprise the only record substantiating student labor service, they serve the function of an employee history card (S2-175) and must be retained for duration of employment plus 30 years.

³ To include supporting documentation.