

General Records Retention Schedule for Financial Records of State Agencies



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General records retention schedule for financial records of state agencies _____ 2002

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Introduction

The Archives and Records Management Division of the State Archives has prepared this general retention and disposition schedule to give state government agencies the legal authorization to retain and dispose of common financial records. The schedule lists the permanently valuable records, which should be properly protected and transferred to the State Archives, and it also provides a timetable that will allow agencies to dispose of records of non-permanent value regularly and legally. In preparing this schedule, the Division consulted with representatives from various state agencies.

Purpose

The schedule is designed to:

- give your agency uniform guidelines for the retention and disposition of common financial records;
- make sure your agency retains for as long as necessary the records it will need for administrative, legal, fiscal, and other uses;
- make sure your agency retains records for as long as state and federal laws, regulations, policies, and procedures require;
- promote the cost-effective management of records;
- give your agency the legal authorization it needs to dispose regularly of its obsolete records.

Statutory authority

Section 30-1-90(B) of the *Code of Laws of South Carolina, 1976*, as amended, authorizes the State Archives to promulgate, as state regulations, general schedules for records common to state government agencies. On 25 June 1993, the General Assembly approved the financial general schedule as Regulation 12-700 through 12-757. On 26 April 2002, the General Assembly approved additions/revisions to the financial general schedule.

Definitions of schedules

A records retention schedule describes one or several records series, shows the length of time the records should be retained, and indicates their final disposition. Schedules are of two types—specific and general.

Specific Records Retention Schedules—these schedules are prepared and approved specifically for your agency; your agency's name will appear on these.

General Records Retention Schedules—these schedules are state regulations issued by the State Archives and are published in the *Code of Laws of South Carolina 1976*, as amended. When a general schedule applies to records already covered under a specific schedule, the general schedule will supersede the specific schedule unless you wish to opt out of using the general schedule.

Special Provisions

Opting out—You may already have approved specific schedules that cover some of the same records as the general schedule. If you prefer to continue using these specific schedules, the regulation allows you to opt out of using the general schedule. The regulation will also let you opt out of using general schedules if you wish to establish new specific schedules instead.

Unique records—This general schedule does not list records that are unique to your agency. To control the retention and disposition of these, you should refer to your specific schedules. If you have no specific schedules, contact your records officer. If you do not know who your records officer is, contact our State Records Analysis Unit at 803-896-6123.

Use of the State Records Center—The general schedule does not provide for records storage at the State Records Center. You may, however, continue to store at the Center any records your agency-specific schedules allow.

Confidential and restricted records—Agency records officers and records custodians should ensure that confidential records are filed, accessed, and disposed of according to federal, state, and basic records management requirements. If you transfer a restricted record to the State Archives for permanent retention, you must state clearly that it is restricted, give the reason for the restriction, and show how long the restriction applies.

Exceptions to minimum retention periods—This general schedule establishes minimum retention periods for the official copy of your agency’s records. Although most records can be destroyed when their minimum retentions have been met, you may need to keep some records longer to satisfy applicable federal and/or state audit, legal, litigation, investigation, fiscal and other retention requirements. Be sure those requirements have been met before you dispose of those records.

Copies—This general schedule does not cover copies of records, which you may have made for convenience, information, or duplication. You may destroy copies when you no longer need them.

To whom does this schedule apply?

Any department of the state; any state board, commission, agency, and authority; any public or governmental body of the state; any organization, or agency supported by public funds or expending public funds, including committees, subcommittees, advisory committees, and any quasi-governmental body of the state. Whenever the term “agency” is used in this publication it refers to all of the above.

To whom does this schedule not apply?

1. Any political subdivision of the state, including counties, municipalities, townships, school districts, special purpose districts, and any quasi-governmental subdivisions. The State Archives issues separate general and specific schedules for local government records.

2. Because this general financial schedule was developed with the Statewide Accounting and Reporting System (STARS) in mind, it does not apply to:

A. The financial records of the following agencies:

- Children’s Trust Fund
- Jobs Economic Development Authority
- Public Railways (a division of the Department of Commerce)
- State Ports Authority
- Public Service Authority (Santee Cooper)
- Research Authority

- South Carolina Education Lottery Commission
- All higher education institutions and their affiliations (associations, foundations, trusts, clubs, etc.). *The Archives has a separate general schedule for these institutions.*

B. The financial records from all agencies that date from before 1981 when STARS became effective, or that date from 1981 if not processed through STARS.

Agencies with financial records that fall into categories A and B should contact the Archives for advice on how to schedule these records.

General schedule format

Each record series listed in the general schedule is presented in the following format:

Regulation number and series title—The first line includes the regulation number, which is used for control, and the title most commonly used by agencies.

Part A.—Description: A short statement describing the use and informational content of the record series. In many cases, the description also specifies the agency that creates the series.

Part B—Retention: The time period indicating *the minimum length of time* that records should be retained by the office before their disposition can take place. (Before applying for the disposition of records under this general schedule, agencies must ensure that they are no longer required to hold the records for federal or state audits, for legal purposes, for litigation, for fiscal information, and or for any other action.)

Format for Bank Deposits

12-707. Bank Deposits

A. Description: Document the deposit of funds into agency bank accounts. Included in the series are bank deposit forms, deposit slips or receipts. Information may also include State Treasurer's Receipt, and letter of credit for recording federal deposits.

B. Retention: 3 years; destroy

Explanation of terms used in retention statements

"Until no longer needed for reference"—Records are to be kept until you decide they have no further reference value.

"State Archives: Permanent"—All records are to be transferred to the State Archives for permanent retention.

"X years, destroy"—Records may be destroyed after x number of years provided you have met the terms mentioned in Section 12-700 of the regulation.

Using this schedule effectively

- Before using this general schedule you should contact your agency records officer, who should coordinate all activities relating to the retention and disposition of agency records and function as a liaison with the State Archives in administering the agency's records management program. If you do not know who the records officer is, contact the State Records Analysis Unit at 803-896-6123.

- Agency records officers should work with other agency staff to coordinate the regular disposition of obsolete records. Disposition should be carried out periodically—at least once a year. To streamline disposition, agency staff should review filing arrangements, cut off files periodically, and develop procedures to segregate inactive and obsolete files.
- Generally, records should be destroyed when the minimum retention periods have been met, unless they are needed to meet specific requirements (see Section 12-700) or are designated for archival retention. Although you are not required to destroy records at the end of their minimum retention periods, obsolete records should not occupy expensive office and storage space.
- The titles and descriptions of record series listed in the general schedule may not reflect exactly the titles and descriptions you use. If you are not certain whether the schedule applies to a specific record in your office, please contact the State Records Analysis Unit at 803-896-6123.

How to use the general schedule

1. Study the general schedule and compare it with your specific schedules, if you have any, to determine which schedule or schedules you will use. If you wish to use your specific schedules instead of the general schedule, follow the established procedure for those specific schedules.
2. Locate and examine all your records.
3. Match each records series with the title and description on the general schedule.
4. Follow the records disposition process outlined below. The process is illustrated by the flow chart on page 11.

Records disposition process

Permanent (archival) records:

Paper Records—After your permanently-valuable paper records become inactive, you should transfer them to the State Archives. Contact the State Records Center at 803-898-9936 for details and to arrange a date for the transfer.

Micrographics—If you microfilm permanent records, contact the Micrographics Services Branch at 803-896-6208 for help and information about microfilm standards.

Digital Images—If you are maintaining permanent records as digital images, special requirements apply. Contact the State Records Analysis Unit at 803-896-6123 for more information.

Non-permanent records:

To destroy records according to general schedules, you must complete and forward to the State Records Analysis Unit a “Report on Records Destroyed” form. A sample form is included on page 8 and blank forms are available from the State Records Analysis Unit. Follow the step-by-step instructions on the back of the form. Please note that both the form and the process are the same as those you use to document records disposal under your specific schedules. To help you estimate cubic footage for column 9 on the form, we have included a table of volumes on page 10.

Contacting the State Archives—When and whom?

When?

1. You submit a “Report on Records Destroyed” form when destroying records covered by general and/or specific schedules.
2. You need to prepare or revise specific schedules.
3. You need help with your records management duties.

Whom?

State Records Analysis Unit
8301 Parklane Road
Columbia, SC 29223-4905
Phone 803-896-6123; Fax 803-896-6138
We are on the inter-agency mailing list.

When?

1. You want to substitute microfilm (Form ARM-12 Microfilm Quality Certification For Records Disposition) for the original records. (Note: You must have a records schedule to do this.)
2. You need to store security microfilm of permanently valuable records.
3. You want information about the filming, processing, quality control, and duplicating services the State Archives provides.

Whom?

Micrographics Services Branch
8301 Parklane Road
Columbia, SC 29223-4905
Phone 803-896-6208 Fax 803-896-6138
We are on the inter-agency mailing list.

When?

1. You need to transfer permanent records to the State Archives using a general or specific schedule.
2. You need to transfer non-permanent records to the State Records Center for temporary storage under a specific schedule.

Whom?

State Records Center Unit
1942-A Laurel Street
Columbia, SC 29201
Phone 803-898-9936 Fax 803-898-9981
We are on the inter-agency mailing list.

INSTRUCTIONS FOR COMPLETING THE FORM REPORT ON RECORDS DESTROYED

Please read the instructions carefully before completing this form.

After completion, your agency must return this form to the State Archives, Records Services Branch, and retain a copy for reference to document the legal disposition of your records.

AGENCY means any state or local government entity.

This form should be used to report the destruction of records covered under a specific and/or general record retention schedule. Generally, this form should be completed by the agency records officer or authorized representative.

1. Enter your agency's name (Department of Health and Environmental Control) or the name of your political subdivision (Lexington County Sheriff's Office).
2. Leave block 2 blank. This block will be completed by SC Department of Archives and History Record Analysts upon receipt of this form by the Records Services Branch.
3. Enter any division or office identification which will clarify the records destroyed (Retirement System, State Law Enforcement Division).
4. Enter the date your agency prepares this form.
5. The official making the report should sign here. The approving authority must be the agency's chief administrative officer or authorized representative. In most state agencies, this authorized representative may be the agency records officer. In local agencies this authorized representative may be the manager, administrator, elected department head or other designated official.
6. Enter the exact record series title. Each series title should correspond to the one cited in the record retention schedule.
7. Enter the appropriate record series number for each record series destroyed.
8. Enter the earliest and latest dates covered by the records destroyed (2/1992-5/1993; or 1987-1990).
9. Enter the volume (in cubic feet) of records destroyed. *See 11 below.*
10. Enter the date (month and year) of destruction (3/1993; 1/1987; 12/1980).
11. Enter the total volume of records destroyed. Add figures entered in column 9.

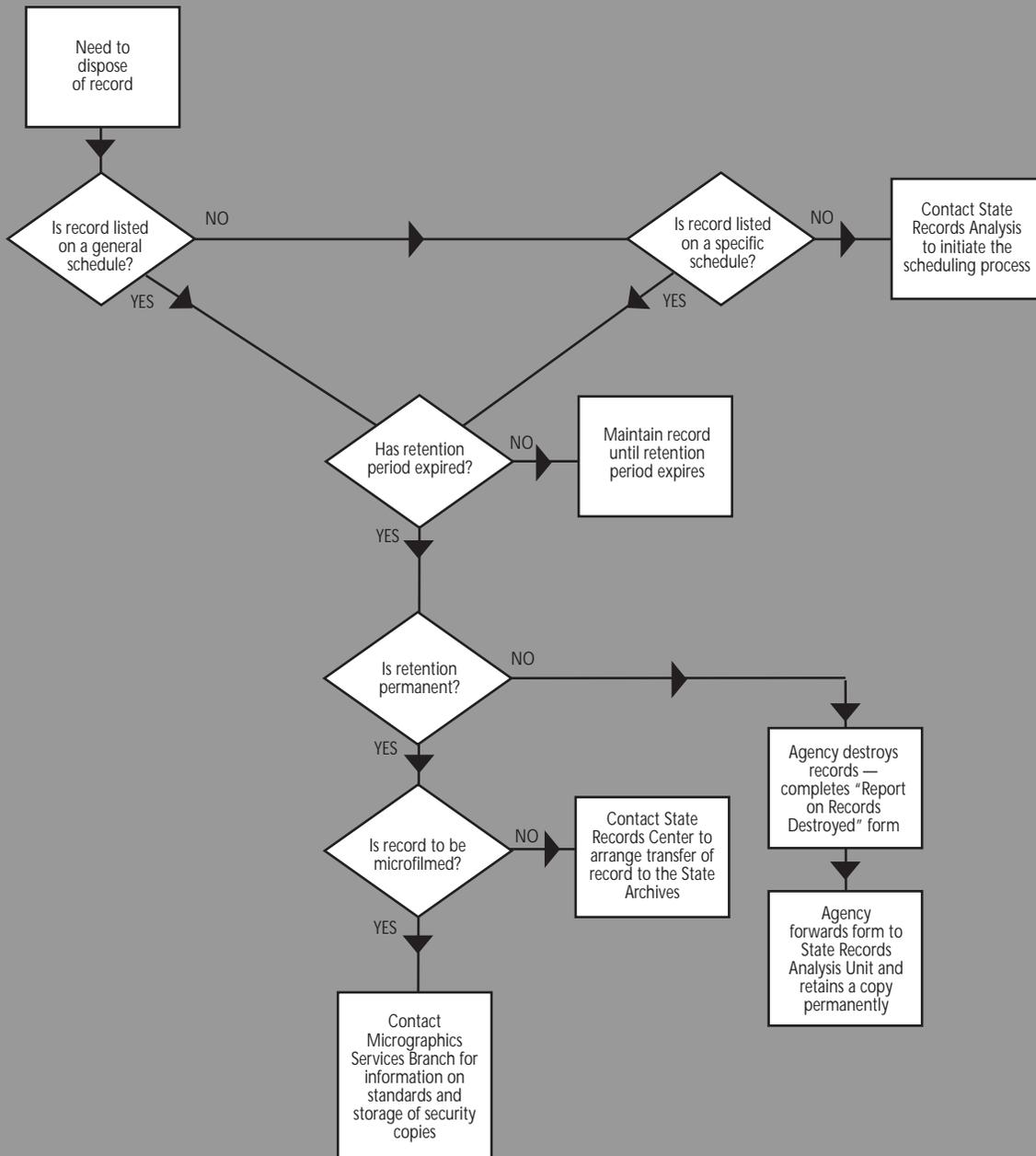
TABLE OF VOLUMES

	QTY.	ITEM/SIZE	CAPACITY
C A B I N E T S	1	vertical letter-size file drawer	1.5 cubic feet
	1	vertical legal-size file drawer	2.0 cubic feet
	1	lateral legal-size file drawer	2.5 cubic feet
B O X E S	1	standard Records Center box	1.0 cubic foot
S H E L V E S	1	letter-size open shelf—36" long	2.0 cubic feet
	1	legal-size open shelf—36" long	2.5 cubic feet
C A R D F I L E S	10	12" rows of 3" x 5" cards	1.0 cubic foot
	6	12" rows of 4" X 6" cards	1.0 cubic foot
	4	12" rows of 5" x 8" cards	1.0 cubic foot
	5	14" boxes of tab cards	1.0 cubic foot

CUBIC FOOT EQUIVALENCY FORMULA

$$\frac{L \times W \times H \text{ (in inches)}}{1728 \text{ inches}} = \text{cubic feet/unit}$$

Records disposal process



General Retention Schedule For Financial Records Generated By State Agencies

12-700. Introduction and general matters; application of schedule.

The following general records retention schedule contains minimum retention periods for the official copy of the agency's records. These retentions and dispositions apply regardless of physical format, i.e., paper, microfilm, electronic storage, digital imaging, etc. Convenience, informational or duplicate copies are not governed by this regulation and may be destroyed when no longer needed for reference. Before disposing of public records under this general schedule, agencies must ensure that records have met all applicable federal and/or state audit, legal, litigation, fiscal and other retention requirements. To destroy records in accordance with this regulation, state agencies must complete and submit a report of records destroyed form to the State Archives after eligible records have been destroyed. These forms are available from the Department's Division of Archives and Records Management. State agencies must also contact the Department of Archives and History in order to transfer permanent records to the State Archives for archival retention. This general schedule supersedes all schedules approved previously for the same records series. However, state agencies may opt out of this general schedule, and request the continuing use of existing schedules or the establishment of specific retention schedules for their records when appropriate, necessary or in order to avoid conflict with other laws and regulations. This general schedule does not apply to higher education institutions and state agencies whose accounting and financial records are not summarized in the Statewide Accounting and Reporting System.

Subarticle 1- Accounting Records

12-701. Reconciliations

A. Description: Used monthly to reconcile an agency's record of internal accounting balances with recorded accounting balance from the Comptroller General's Office and the State Treasurer's Office. Information includes cash, expenditure and revenue account balances by mini code, subfund and/or object code; Statewide Accounting and Reporting System data; cash, investment and debt account balances at the State Treasurer's Office, if applicable; an explanation of exceptions or discrepancies; and related information.

B. Retention: 3 years; destroy.

12-702. Schedule of Federal Financial Assistance

A. Description: Used annually to report the federal financial activity of a state agency to the State Auditor's Office. The State Auditor's Office uses this information to prepare the Statewide Schedule of Expenditure of Federal Awards. Information includes title of federal program or grant, project and phase code, grant number, starting fund balance, receipts, expenditures, other additions, other deductions and ending balance.

B. Retention: 3 years; destroy.

12-703. Sole Source Procurement File

A. Description: Used to document procurements made when there is only one source for the required supply, service or construction item. This file contains a Justification for Sole Source Procurement, Record of Sole Source Contracts, and Quarterly Reports on Sole Source. Information includes type of procurement, the basis for sole source determination, the reason no other vendor is suitable, date, name of governmental body, authorized signature and title. Also included is the purchase order number, item description, commodity code, dollar amount, each contractor's name, the amount and type of each contract, and a listing of supplies, services, or construction procured under each contract. Copies of the Quarterly Reports on Sole Source are scheduled to be retained for five years by the chief procurement officers.

B. Retention: 3 years; destroy.

12-704. Trade-in Document File

A. Description: Used to document trade-in sale transactions which reflect property that is traded in as partial or full payment for an agency purchase. This file contains Request for Trade-in Document and Record of Trade-in Sales. Information includes agency name, address, requestor's name, location of property, agency contact person for viewing property, indication whether trade-in is being applied to a sole source and new purchase. Also included is commodity code, description, purchase date, make, model/serial number, trade-in value, net cost, new item, purchase order number and other related information.

B. Retention: 3 years; destroy.

12-705. Accounts Receivable Journal

A. Description: Used to keep track of receipts and basic revenue for all agency accounts. Information includes: account number, batch date, invoice number, date, control number type, payment date, invoice, debits, credits and other related data.

B. Retention: 3 years; destroy.

12-706. Appropriation Transfer

A. Description: Authorization for the transfer of administrative and/or program funds between different programs, funds, subfunds, and objects of expenditure within the agency. Information includes agency number, agency batch number, object code, credited to, debited from, reason for transfer, requested by, date and signature of State Budget Analyst. Accounting transactions have been captured in the Statewide Accounting and Reporting System of the Comptroller General's Office. Selected records generated by this system are scheduled to be retained permanently in the State Archives through the Comptroller General's Office.

B. Retention: 3 years; destroy.

12-707. Bank Deposits

A. Description: Document the deposit of funds into agency bank accounts. Included in the series are bank deposit forms, deposit slips or receipts. Information may also include State Treasurer's Receipt, and letter of credit for recording federal deposits.

B. Retention: 3 years; destroy.

12-708. Budget Publications

A. Description: Reflect various phases in the development and approval of the state's annual budget. Information includes the South Carolina State Budget as submitted by the State Budget and Control Board, General Appropriations Bill(s), Analysis of Change documents, appropriation summaries, Appropriations Act and other related information. Budget information is contained in the Annual Appropriations Act, a copy of which is being retained permanently in the State Archives.

B. Retention: 3 years; destroy.

12-709. Budget Working Papers

A. Description: Used to prepare the agency's annual budget requests and budget detail. Information includes a copy of the agency's proposed budget, allocation schedules, Budget and Control Board recommendation forms, general budget memoranda, back-up material and supporting documents for Budget and Control Board agenda items and legislative committees appropriation items. Budget information is contained in the Annual Appropriations Act, a copy of which is being retained permanently in the State Archives.

B. Retention: 3 years; destroy.

12-710. Cash Receipts File and Journal

A. Description: Cash receipts received by an agency from customers for the sale of services and commodities. Also included is the Cash Receipts Journal. Cash receipts reflect amount of sale, description of services or items sold, amount of money received, and sale date. The Cash Receipts Journal reflects date, sale description, purchase authorization number, and voucher/receipt number.

B. Retention: 3 years; destroy.

12-711. Chart of Accounts

A. Description: Records of accounts received from the Comptroller General's Office which list line item accounts contained in the Annual Appropriations Act. Also included is the Preliminary Chart of Accounts which lists account titles, program number, mini-code, subfund, object code and amount of final appropriation. The record copy of this series is retained in the Comptroller General's Office, as scheduled.

B. Retention: 3 years; destroy.

12-712. Contingency Check Register

A. Description: Agencies' list of all checks that are payable for travel and vendor expenses. Information includes payee, department number, account number, transaction code, warrant number, warrant amount, check number and check amount.

B. Retention: 3 years; destroy.

12-713. Detail Budget

A. Description: Prepared by an agency during the first phase of the budget process to reflect all revisions necessary to balance budget allocations, as submitted to the Budget Division of the State Budget and Control Board. Information includes program level, budget code, detail of expenditure, fiscal year, actual total funds, operating budget, estimated total funds, appropriated general funds, estimated federal funds, estimated earmarked funds, and estimated restricted funds. Budget information is contained in the Annual Appropriations Act, a copy of which is being retained permanently in the State Archives.

B. Retention: 3 years; destroy.

12-714. Disbursement Journal

A. Description: A listing of disbursement vouchers prepared by the agency to authorize payment of expenses incurred. Information includes voucher number, date, amount of disbursement, and to whom payment was made.

B. Retention: 3 years; destroy.

12-715. Disbursement Vouchers

A. Description: Official copies of vouchers prepared by an agency and sent to the Comptroller General's Office to request payment for agency expenditures. Information includes disbursement voucher number, date, description of transaction, amount, and total. Accounting transactions have been captured in the Statewide Accounting and Reporting System of the Comptroller General's Office. Selected records generated by this system are scheduled to be retained permanently in the State Archives through the Comptroller General's Office.

B. Retention: 3 years; destroy.

12-716. External Procedure Manuals

A. Description: Guidelines used by state agencies to report financial transactions. Examples include Comptroller General's Generally Accepted Accounting Principles (GAAP) Closing Procedures Manual, Policies and Procedures of the State Comptroller General; Budget and Control Board's Budget Request Manual, Detail Budget Preparation Manual, State Procurement/Information Technology State Term Contracts Manual, and Information Technology Contract Catalogue.

B. Retention: Until updated, superseded or no longer needed for reference; destroy.

12-717. General and Subsidiary Ledgers

A. Description: One or more series of computer or non-computer generated financial ledgers providing final year-to-date summary accounting data and a permanent audit trail for all fiscal receipt and disbursement transactions affecting any and all agency funds and accounts, including receipts and expenditures from all revenue sources, both public and private. Electronic records include annual accounting code data and computer system documentation needed to access accounting information. Since fiscal year 1981, accounting transactions have been captured in the Statewide Accounting and Reporting System of the Comptroller General's Office. Selected records generated by this centralized accounting and reporting system are scheduled to be retained permanently in the State Archives through the Comptroller General's Office.

B. Retention:

- (1) Ledgers created in or before fiscal year 1980-1981: State Archives: Permanent.
- (2) Ledgers created after fiscal year 1980-1981: 3 years; destroy.

12-718. Generally Accepted Accounting Principles (GAAP) Closing Packages

A. Description: Closing packages consist of GAAP forms submitted annually to the Comptroller General's Office to indicate year end adjustments for GAAP reporting. Information includes annual financial statement, the agency's name, due dates, purpose or objective, area of accounting data, any action to be taken, description, and dollar amount. Selected portions of this series are scheduled to be retained permanently in the State Archives through the Comptroller General's Office.

B. Retention: 3 years; destroy.

12-719. Generally Accepted Accounting Principles (GAAP) Reporting System Working Papers

A. Description: Working papers consist of notes, working drafts and copies of GAAP forms used to support all entries in an agency's closing package for GAAP reporting. Information includes date, computations, analysis, justifications, recommended adjustments for GAAP reporting, and other related information.

B. Retention: 3 years; destroy.

12-720. Information Technology (IT) Plans and Requests Files

A. Description: Copies of IT Plans submitted by state agencies and institutions outlining their anticipated information technology needs, and requests from state agencies and institutions concerning information technology items not covered in the Annual IT Plan. The plans are submitted on an annual basis and when approved provide agencies and institutions with authority to request the procurement of information technology systems. The present plan includes executive summary, application, technical (equipment) descriptions and training requirements, organizational, budget summary and other related information. The requests include the technology request form and purchase requisition for the item/items. Also included in this series are related cover letters, comments by designated parties and approval or disapproval decisions. Selected portions of this series are scheduled to be retained permanently in the State Archives through the State Budget and Control Board, Division of Research and Statistical Services.

B. Retention: Until no longer needed for reference; destroy.

12-721. Insurance Policies Files

A. Description: Document agency insurance policies and related correspondence and memoranda. Policies concern group hospital insurance, automobile liability, fire and extended coverage, and tort liability. Contents include endorsements from the Insurance Reserve Fund, renewals, changes, copies of policies, correspondence, information from insurance seminars and a listing of office contents and their values.

B. Retention: Until no longer needed for reference; destroy.

12-722. Interdepartmental Transfer (IDT) Credit Invoices

A. Description: Prepared by an agency to bill another state agency for services rendered. Also used to record transfers of funds between state government agencies. Information includes name of agency, mailing address, city, code number, month, year, date, itemization of payments, adjustments, total, invoice number, fiscal year, from department credit to division, warrant numbers and date, organizational number, account number, account title, fiscal year, transaction code and amount.

B. Retention: 3 years; destroy.

12-723. Interdepartmental Transfer (IDT) Vouchers

A. Description: Prepared and used by an agency to request transfer of funds to another agency to pay for services rendered. Information includes voucher number, date, payee, charged to, warrant number and date, authorization, official title of person authorizing payment, organizational number, fiscal year, account number, account with, transaction code, amount charged, and total amount charged. Accounting transactions have been captured in the Statewide Accounting and Reporting System of the Comptroller General's Office. Selected records generated by this system are scheduled to be retained permanently in the State Archives through the Comptroller General's Office.

B. Retention: 3 years; destroy.

12-724. Journal Vouchers

A. Description: Used to make any adjustments or corrections to accounting records for the agency. Information includes month, day, year, journal entry number, account number, department, fund, class, debit, credit, remarks, total, requested by, and authorized signature. Accounting transactions have been captured in the Statewide Accounting and Reporting System of the Comptroller General's Office. Selected records generated by this system are scheduled to be retained permanently in the State Archives through the Comptroller General's Office.

B. Retention: 3 years; destroy.

12-725. Mail Receipts

A. Description: Document registered and certified mail receipts received by an agency. Registered mail receipts reflect the following information: number of articles, addressee address, receipt date, values, surcharges, total number of pieces listed and received. Certified mail receipts indicate type of service, whether delivery is restricted, addresses, certification number, insured number, date post-marked and signature.

B. Retention: 3 years; destroy.

12-726. Purchase Orders/Requisitions

A. Description: Official copies of purchase orders/requisitions used by state agencies to authorize the purchase of supplies, equipment and services. Included are Purchase Orders, Purchasing Requisitions, and related invoices. Accounting transactions have been captured in the Statewide Accounting and Reporting System of the Comptroller General's Office. Selected records generated by this system are scheduled to be retained permanently in the State Archives through the Comptroller General's Office.

B. Retention: 3 years; destroy.

12-727. Receipt Books

A. Description: Record of funds received directly from patrons and applicants in payment of such expenses as billable services for patrons, licensing fees, examination charges, and other fees for which the agency receives payment. Information includes receipt date, receipt number, receipt of, amount of payment, and account name and/or account number.

B. Retention: 3 years; destroy.

12-728. Emergency Procurement File

A. Description: Used to document the purchase of authorized emergency procurements. This file contains a Justification for Emergency Procurement, a Record of Emergency Contracts, and Quarterly Reports on Emergency Procurement. Information includes type of emergency procurement, name of vendor, the basis for the emergency determination, date, the reason no other vendor is suitable, name of governmental body, and authorized signature. Also included are purchase order number, date, item description, commodity code and dollar amount, each contractor's name, the amount and type of each contract, and a listing of supplies, services, or construction procured under each contract. Copies of the Quarterly Reports on Emergency Procurement are scheduled to be retained for five years by the chief procurement officers.

B. Retention: 3 years; destroy.

12-729. Small And Minority Business Reporting File

A. Description: Reports prepared quarterly by an agency and used to ensure that businesses owned and operated by minorities are afforded the opportunity to fully participate in the overall procurement process of the state. Information includes Budget Expenditure-Construction/Renovation Information Forms and Procurement Information Forms.

B. Retention: 5 years after becoming inactive; destroy.

12-730. State of South Carolina Comprehensive Annual Financial Report

A. Description: Agency copies of published reports generated by the Comptroller General's Office and used to provide a comprehensive analysis of the financial activities and fiscal status of state government during the reporting period (fiscal year). Information contained in the report includes an introductory section, general purpose financial statements (overview), and a section titled Combining Financial Statements which includes information on special revenue funds, internal service funds, and fiduciary funds. Also included in the report is a statistical section which contains information concerning state expenditures, revenues, income and sales tax rates, demographic statistics, and net general obligation bonds and notes per capita. The report is generated annually for the fiscal year according to generally accepted accounting principles and distributed by the Comptroller General's Office. Copies of this series are scheduled to be retained permanently by the State Archives through the Comptroller General's Office.

B. Retention: 3 years; destroy.

12-731. Statewide Accounting And Reporting System (STARS) Financial Reports

A. Description: Generated by the Comptroller General's Office to record the STARS financial transactions of the agency. Examples of the reports include Appropriation Balances, General Fund Control and Cash Status Report, Agency Transaction Register, Appropriation Transaction Detail, Analysis of Expenditures by Minor Object (Program Level and Agency Wide), Summary of Expenditures (By Program and By Fund) and other related reports. Information in this series may be generated daily, weekly, monthly and annually. Portions of this record series are scheduled to be retained permanently in the State Archives through the Comptroller General's Office.

B. Retention:

- (1) Daily and weekly reports: 1 month; destroy.
- (2) Monthly and annual reports: 3 years; destroy.

12-732. Surplus Property Disposal Reports

A. Description: Filed by an agency with the State Budget and Control Board, Division of General Services Materials Management Office regarding surplus property. Information includes date acquired, cost, property category, description, manufacturer's identification number, and agency identification number.

B. Retention: 3 years; destroy.

12-733. Transmittal Control Sheet

A. Description: Prepared by agency to serve as a cover sheet for batches of documents sent to the Comptroller General's Office for processing. Information includes agency name and number, date, batch number, batch amount, batch type, payee names, and total value.

B. Retention: 3 years; destroy.

12-734. Travel Vouchers

A. Description: Vouchers prepared by an agency to claim reimbursement for employee travel expenses. Information includes name, address, social security number, agency and amount to be reimbursed. Accounting transactions have been captured in the Statewide Accounting and Reporting System of the Comptroller General's Office. Selected records generated by this system are scheduled to be retained permanently in the State Archives through the Comptroller General's Office.

B. Retention: 3 years; destroy.

12-735. Vehicle Files

A. Description: Document purchase, ownership, insurance and maintenance of all vehicles of an agency. Information includes purchase requisitions, purchase orders, vehicle specifications, bid requests and other documents.

B. Retention: 3 years after disposition of the vehicle; destroy.

12-736. Vehicle Trip Logs

A. Description: Logs completed by agencies to monitor mileage traveled in state vehicles. Information includes agency name, driver name, beginning and ending odometer readings, and comments concerning problems with vehicle.

B. Retention: 3 years; destroy.

12-737. Vendor Code Requests

A. Description: Forms prepared by an agency to request a vendor code from the State Budget and Control Board, Division of General Services, when the agency wants to purchase goods or services from a vendor not presently listed in the state purchasing system. Information includes vendor name, address, and new number (assigned by the Division of General Services, State procurement).

B. Retention: Until superseded, updated, or no longer needed for reference; destroy.

12-738. Vendor/Commodity Code Listing Books

A. Description: Books concerning master code listings of vendors and commodities, listed in the state purchasing system. Information includes vendor name, address, and code number. The commodity book lists commodity description, unit of measurement, and code number.

B. Retention: 3 years; destroy.

12-739. Warranties And Service Agreements

A. Description: Document service and maintenance costs on agency equipment. Information includes equipment service contract, records of service performed on equipment, costs, and related correspondence and memoranda.

B. Retention: 3 years after termination of agreement; destroy.

Subarticle 2. Payroll Records

12-740-12-743. (Reserved for future use)

12-744. Electronic Funds Transfer Authorizations

A. Description: Authorizations to deposit employee payroll earnings into employee bank accounts through direct deposit. Information includes employee name, name of financial institution; copy of deposit slip and other related information. Copies of Electronic Funds Transfer Authorizations are being retained in the State Treasurer's Office, as scheduled.

B. Retention: 3 years; destroy.

12-745. Employer Contribution Reports

A. Description: Created by the South Carolina Employment Security Commission and used to verify earnings of the agency's employees. Information includes name and address of the employer, number of persons employed during the quarter, how remittance is paid, number of places of business in South Carolina covered by the report and signature, title, date of individual filling out the report, and other documents concerning taxable and non-taxable wages of employees. Copies of this series are retained in the Employment Security Commission, as scheduled.

B. Retention: 3 years; destroy.

12-746. Health Dental And Optional Life Insurance Reports

A. Description: Generated by the State Budget and Control Board, Division of Insurance Services to reconcile the monthly health, dental, and optional life insurance bills of the agency. Information includes agency name, address, group identification number, billing period, subscriber count, premium amount (employer/employee shares), source of funds, premium due and other related information. Copies of this series are retained in the State Budget and Control Board, Division of Insurance Services, as scheduled.

B. Retention: 3 years; destroy.

12-747. Payroll Adjustment Forms

A. Description: Forms authorize the agency to deduct money from employees wages. Information includes name, social security number, amount, description of deduction, payroll period beginning date and other related information. Payroll information is summarized in the Payroll Warrant Register which is scheduled to be retained permanently in the State Archives through the Comptroller General's Office.

B. Retention: 3 years after termination of employment or cancellation of the authorization; destroy.

12-748. Payroll Check Register

A. Description: Generated by the State Treasurer's Office and used to record the agency's payroll disbursements. Information includes employee name, social security number, agency number, check number, and other related information. Copies of this series are retained in the State Treasurer's Office, as scheduled.

B. Retention: 3 years; destroy.

12-749. Payroll Deductions

A. Description: Deduction records generated by the Comptroller General's office and used by a state agency to reference types and amounts of deductions from paychecks. Information includes agency name, employee name, type of deduction, amount and other related information. Payroll information is summarized in the Payroll Warrant Register which is scheduled to be retained permanently in the State Archives through the Comptroller General's Office.

B. Retention: 3 years; destroy.

12-750. Payroll List By Section

A. Description: Payroll list for referencing each agency section. Information includes section, employee name, gross pay and other related information.

B. Retention: 3 years; destroy.

12-751. Payroll Register (Regular)

A. Description: Generated by the Comptroller General's Office and used by a state agency to reference year-to-date pay and deductions from paychecks. Information includes employee name, social security number, gross pay, tax deductions, FICA, retirement, insurance, net pay, other deductions and related information. Payroll information is summarized in the Payroll Warrant Register which is scheduled to be retained permanently in the State Archives through the Comptroller General's Office.

B. Retention: 3 years; destroy.

12-752. Payroll Vouchers

A. Description: Used to verify the payroll and request payment to the Comptroller General for salaries of agency employees. Information includes name of agency, agency number, pay period, mini code, sub fund code, project code, object code, name and social security number, gross pay, perquisite, initials, multi-purpose code, gross payroll amount, signature and title of approving authority. Payroll information is summarized in the Payroll Warrant Register which is scheduled to be retained permanently in the State Archives through the Comptroller General's Office.

B. Retention: 3 years; destroy.

12-753. Payroll Warrant Register

A. Description: Generated by the Comptroller General's Office and used by state agencies to document payroll disbursements. Information includes warrant number, mini code, object code, employee name, social security number, gross pay, tax deductions, FICA, retirement, insurance, net pay and other related information. Record copies of this series are scheduled to be retained permanently by the State Archives through the Comptroller General's Office.

B. Retention: 3 years; destroy.

12-754. Projected Payroll Biweekly Totals By Accounting System Breakdown

A. Description: Used to project biweekly totals of the payroll for the agency. Information includes pay period dates, agency code number, mini code, sub fund, object code, and total amount of projected payroll expenditure from the account and other related information. Payroll information is summarized in the Payroll Warrant Register which is scheduled to be retained permanently in the State Archives through the Comptroller General's Office.

B. Retention: 3 years; destroy.

12-755. Social Security Reports (Unified Wage Reporting Plan By Unit)

A. Description: Used to record social security information on employees. Information includes name, social security number, year-to-date taxable and nontaxable income, FICA, federal and state income taxes. Payroll information is summarized in the Payroll Warrant Register which is scheduled to be retained permanently in the State Archives through the Comptroller General's Office.

B. Retention: 3 years; destroy.

12-756. Standard Retirement System Quarterly and Monthly Reports

A. Description: Received from the State Budget and Control Board, Division of Retirement Systems indicating employee retirement contributions. Information includes employer, employee, social security number, active member register number, non-member number, contributions, service credit and other related information. Copies of this series are retained in the State Budget and Control Board, Division of Retirement Systems as scheduled.

B. Retention: 3 years; destroy.

12-757. Workers' Compensation Insurance Files

A. Description: Used to document the payment of workers' compensation insurance premiums. Information includes an interdepartmental transfer for payment of premiums; a form to the State Workers' Compensation Fund reflecting the total amount due and payment due date with attached memos; and a Workers' Compensation Insurance Quarterly Report reflecting the code, agency, source of funds, total salaries for the quarter, amount of payment due, totals, certified correct and authorizing signatures.

B. Retention: 3 years; destroy.