

General Records Retention Schedule for Financial Records of State Agencies Revised 2026



South Carolina Department of Archives and History

Archives and Records Management Division

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**General Records Retention Schedule
for Financial Records of State Agencies Revised 2026**

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Introduction

The Archives and Records Management Division of the Department of Archives and History has prepared this general retention schedule to give state government agencies the authorization to retain and dispose of common records. The schedule lists the permanently valuable records, which should be properly protected, and transferred to the Department of Archives and History and provides a timetable that will allow agencies to regularly dispose of records of non-permanent value. In preparing the schedule, the Division consulted with representatives from various state agencies. This general schedule supersedes all general and specific schedules approved previously for the same records series.

Statutory authority

Section 30-1-90(B) of the Code of Laws of South Carolina, 1976, as amended, within the [South Carolina Public Records Act](#), authorizes the Department of Archives and History to issue general schedules for records series common to agencies and subdivisions. Agencies and subdivisions must be allowed to opt out of these general schedules and proceed pursuant to the provisions of subsection (A) in the establishment of specific records schedules.

Definitions

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 by the Department of Archives and History specifically for records that are unique to your agency; your agency's name will appear on these. To review or create specific schedules, contact the Records Management Division at 803-896-6128 or rm@scdah.sc.gov.
- **General Records Retention Schedules** — These schedules are issued by the Department of Archives and History and may be used as needed by any state agency. The titles and descriptions of record series listed in the general schedule may not exactly reflect the titles and descriptions you use. 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. Agencies may also create additional specific schedules to use instead of the general schedules if the existing general schedule description or retention does not meet their records needs or to avoid conflict with other laws and regulations.

General schedule format

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

- Part A — Record series number and series title: The first line includes the individual retention schedule number and the title most commonly used by agencies for each record series. A record series is a group of related records that share a common purpose, subject, or function.
- Part B — Description: A short statement describing the use and informational content of the record series. In many cases, the description also specifies the office that creates the series.
- Part C — Retention: Indicates the minimum length of time that records should be retained by the agency before their final disposition can take place.

Application of general schedule

- This schedule may be used by any department of the state; any state board, commission, agency, and authority; any public or governmental body of the state; any organization, corporation, or agency supported in whole or in part 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.
- This schedule cannot be used by:
 - any higher education institutions and their affiliations (associations, foundations, trusts, clubs, etc.). The Department of Archives and History issues separate general schedules for these institutions.
 - any political subdivision of the state, including counties, municipalities, townships, school districts, special purpose districts, and any quasi-governmental subdivisions. The Department of Archives and History issues separate general schedules for local government records.
- This schedule does not apply to state agencies whose accounting and financial records are not summarized in a South Carolina enterprise resource planning (ERP) system, such as the Statewide Accounting and Reporting System (STARS) or the South Carolina Enterprise Information System (SCEIS).
- This schedule does not apply to the financial records from all state agencies that date from before 1981 when the Statewide Accounting and Reporting System (STARS) became effective, or that date from 1981 if not processed through a South Carolina enterprise resource planning (ERP) system.
- 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 Department of Archives and History in administering the agency's records management program.

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 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. The general schedule titles may not reflect exactly the titles you use; however, the record content should be the same as the general schedule description.
4. Follow the records disposition process outlined below, which should be carried out periodically - at least once a year – using the forms located at <https://scdah.sc.gov/records-management/forms>.
 - a. Non-permanent records: Complete a [Report on Records Destroyed Form \(ARM-11\)](#) and submit to the Records Management Division at rm@scdah.sc.gov.
 - b. Paper permanent (archival) records: Complete a [Records Transmittal Form \(ARM-14\)](#) and contact the State Records Center at 803-898-9980 or src@scdah.sc.gov.
 - c. Electronic permanent (archival) records: Complete an [Electronic Records Transmittal Form \(ARM-15\)](#) and contact the Records Management Division at 803-896-6128 or rm@scdah.sc.gov.

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: Selection of needed documentation. Permanent.” — Records are to be transferred to the Department of Archives and History for permanent retention. Archives staff may choose to retain all or some of the transferred records.
- “State Archives: Permanent.” — Records are to be transferred to the Department of Archives and History for permanent retention. All records will become part of the archival collection.
- “‘X’ years, destroy.” — Records may be destroyed x number of years after creation, provided any administrative, legal, and fiscal retention requirements have been met.
- “Record Version” — Records created by one entity and forwarded to another entity for administrative purposes will have different retention requirements based on the use of those records. The record version refers to the retention of the records by the entity that owns or possesses the records as established by an agency-specific retention schedule,

and in some cases, the record version will be retained permanently by the Department of Archives and History.

Special provisions

- **Opting out** — You may opt out of using general schedules and continue to use already approved specific schedules that cover the same records as the general schedules. You may also opt out of using general schedules if you wish to establish new specific schedules instead for the same records. Submit a [General Schedule Opt-Out Form \(ARM-18\)](#) to the Records Management Division at rm@scdah.sc.gov.
- **Use of the State Records Center** — The general schedules do not provide for records storage at the State Records Center. To transfer non-permanent records to the State Records Center for temporary storage under a specific schedule, contact the State Records Center at 803-898-9980 or src@scdah.sc.gov.
- **Confidential and restricted records** — Records officers and records custodians should ensure that confidential records are securely filed, accessed, and disposed of to prevent unauthorized access. If you transfer a restricted record to the Department of Archives and History for permanent retention, you must state clearly that it is restricted, give the reason for the restriction, and 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 specific requirements, such as federal or state audits, legal purposes, litigation, fiscal purposes, and any other related retention hold. 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. If you have duplicate copies of records in any format, you must deem one version as the official version to be covered by the retention schedule. You should destroy all other copies when they are no longer referenced or used. The destruction of copies does not need to be reported on the [Report on Records Destroyed Form \(ARM-11\)](#).
- **Non-Records** — This general schedule covers the official version of records, and certain materials do not need to be retained as records under the disposition requirements of this schedule. Such materials include: (1) catalogs, trade journals, and other publications received that do not require official action and do not document department activities; (2) stocks of blank stationery, blank forms, or other surplus materials that are not subject to audit and have become obsolete; (3) transitory records, depending on the context, which are temporary records created for short-term internal purposes that may include, but are not limited to: a) routing slips; voicemail and phone messages; b) miscellaneous notices or memoranda; c) information received as part of a distribution list or e-mail message

received from listservs and other Internet sources, solely for reference; d) preliminary drafts of letters, memoranda, or reports, and other informal materials that do not record decisions; e) documents that are superseded or updated (may not include official records, newsletters, etc.); f) unsolicited advertising materials; g) information in a form used for casual communication of a transitory nature; h) general correspondence pertaining to scheduling an event with no long-term value. These kinds of materials may be disposed of when no longer needed for reference and without documentation of destruction.

- **Format** — This general schedule covers records based on their informational content rather than the medium in which they are stored. Born-digital records refer to materials that are created in an electronic format, such as a Word or Excel document. Digitized records are those created in paper format that are converted into a digital format and stored electronically, such as a PDF document. To convert paper records to digital format, you must complete and submit an [Authorization for Disposal of Original Paper Records Stored as Digital Images \(Form ARM-13\)](#) to the Records Management Division at rm@scdah.sc.gov. This form will designate the electronic copy as the official version of the record. Electronic records with long-term (10 years or more) or permanent retention, must have a secure off-site back-up. Microfilm may be substituted for the original records if the microfilm meets the state standards in regulations as outlined in Chapter 12, Article 200 of the Code of Laws of South Carolina, 1976, as amended. To convert paper records to microfilm, you must complete and submit a [Microfilm Quality Certification for Records Disposition \(Form ARM-12\)](#). Permanent microfilmed records must have a duplicate security copy stored in a separate location. These forms are located at <https://scdah.sc.gov/records-management/forms>.
- **Social media and email programs** — These are platforms used to convey information. The information produced or shared within the platforms by a public body is considered a record. The retention of the records contained on these platforms is based on the informational content and may be covered under several retention schedules. There is no single retention period for email. The retention of email is based on the informational content and the organizational position of the author. Social Media is addressed in the State Administrative General Retention Schedule as well as under the Administrative subarticle for state colleges and universities, school districts, and local governments.
- **Ownership of official records** — This general schedule covers records created, owned, and in the possession of state agencies. Records stored in non-agency-administered databases may not be the official version of the record covered by the general schedule. Records uploaded and stored in the South Carolina Enterprise Information System (SCEIS) are considered the official copy of a record by the Records Management Division. However, while SCEIS is the holder of the record, the agency is the owner of the record. Any duplicate copies of the records not stored within SCEIS may be destroyed when they are no longer referenced or used. SCEIS will contact the owners of the records (agencies) when records have met their full retention periods for permission

to destroy the records housed in the SCEIS database. Records stored in other databases not managed by the state, such as federal databases where state and/or local entities input data, are not considered the official version of the record. Agencies should also store these records in an agency-managed server or database where the accessibility, retention, and destruction of the official version is managed by the agency.

Contacting the Records Management Division

For any questions regarding the use of these general schedules or to arrange a records management training session, please contact the Records Management Division at 803-896-6128 or rm@scdah.sc.gov.

Subarticle 1. Accounting Records

ST-FI-1-01. 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.

ST-FI-1-02. Annual Financial Report Closing Packages

A. Description: Closing packages consist of forms submitted annually to the Comptroller General's Office to indicate year-end adjustments for Generally Accepted Accounting Principles (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. Portions of this series are scheduled to be retained permanently by the Department of Archives and History through the Comptroller General's Office.

B. Retention: 3 years; destroy.

ST-FI-1-03. Appropriation Transfer

A. Description: Authorization for the transfer of administrative and/or program funds between different programs, funds, and expenditures within the agency. Information includes agency number, agency batch number, general ledger, credited to, debited from, reason for transfer, requested by, and approval of State Budget Analyst. Accounting transactions have been captured in the South Carolina Enterprise Information System (SCEIS) which is administered by the Department of Administration. Portions of this series are scheduled to be retained permanently by the Department of Archives and History through the Comptroller General's Office.

B. Retention: 3 years; destroy.

ST-FI-1-04. Audit Reports

A. Description: Documents internal financial, operational, and compliance audit findings for the agency, its departments, or related service providers. Information includes background information, scope objectives of the audit, names of preparer and recipient, findings, recommendations, responses, and any related information.

B. Retention: 7 years and until no longer needed for reference; destroy.

ST-FI-1-05. Audit Work Papers

A. Description: Used to conduct periodic financial, operational, and compliance audits of all offices. Information includes pre-audit research and planning, analysis, audit plan, findings, recommendations, inventory of property, organizational control review, internal control questionnaire, reports, and other related information.

B. Retention: 7 years and until no longer needed for reference; destroy.

ST-FI-1-06. 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. Documents may also include State Treasurer's Receipt, and letter of credit for recording federal deposits.

B. Retention: 3 years; destroy.

ST-FI-1-07. Bank Statements

A. Description: Statements issued from the bank and used to reconcile agency bank accounts. Records include opening balances; list of withdrawals, including check numbers and amounts; and deposits, dates, and ending balance.

B. Retention: 3 years; destroy.

ST-FI-1-08. Bid Files

A. Description: Documents bids submitted for products or services to be purchased or used by state agencies or institutions. Records include correspondence, request for proposal documents, bid notice, sealed bids, specifications, audit requirements, rejected bids, approved bids, contract awards, terms of contract, and related information.

B. Retention:

- (1) Rejected bids: 1 year after bidding process; destroy.
- (2) Winning bids: 3 years after termination of contract; destroy.

ST-FI-1-09. 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 Department of Administration's Executive Budget Office, General Appropriations Bill(s), Analysis of Change documents, appropriation summaries, Appropriations Act, and other related information. Budget information contained in the Annual Appropriations Act is scheduled to be retained permanently by the Department of Archives and History.

B. Retention: 3 years; destroy.

ST-FI-1-10. 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, Department of Administration's Executive Budget Office recommendation forms, general budget memoranda, back-up material and supporting documents for Department of Administration's Executive Budget Office agenda items, and legislative committees appropriation items. Budget information contained in the Annual Appropriations Act is scheduled to be retained permanently by the Department of Archives and History.

B. Retention: 3 years; destroy.

ST-FI-1-11. 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.

ST-FI-1-12. Check Register

A. Description: Agencies' list of all payroll and contingency checks generated by the South Carolina Enterprise Information System (SCEIS) used to record payroll disbursements, travel and vendor expenses, and other related financial information. Information includes, but not limited to, employee name, Social Security number, agency number, check number, payee, department number, account number, transaction code, clearing document number, warrant amount, and check amount. The record version of payroll check registers are retained by the State Treasurer's Office in SCEIS, as scheduled.

B. Retention: 3 years; destroy.

ST-FI-1-13. Cleared Checks

A. Description: Documents receipt of payment for various functions provided by the agency. Records may include name and address of person, company, or institution; check number, date, pay to, amount, and signature; and check stub.

B. Retention: 6 months; destroy.

ST-FI-1-14. Commodity Code Listing

A. Description: Master code listings of commodities, listed in the state procurement module of the statewide enterprise resource planning (ERP) system. The commodity code lists commodity description, unit of measurement, and code number.

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

ST-FI-1-15. Contract Files

A. Description: Documents legal agreements or contracts between state agencies and various companies or groups. Information includes names and signatures of parties; contract date, terms, conditions, and limitations; memorandum of agreement; and related correspondence, payment and project information, and invoices.

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

ST-FI-1-16. 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 Department of Administration's Executive Budget Office. 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 contained in the Annual Appropriations Act is scheduled to be retained permanently by the Department of Archives and History.

B. Retention: 3 years; destroy.

ST-FI-1-17. Disbursement Documents

A. Description: Records prepared by an agency and sent to the Comptroller General's Office to request payment for agency expenditures. Information includes document number, date, description of transaction, amount, and total. Accounting transactions have been captured in the South Carolina Enterprise Information System (SCEIS) by the Comptroller General's Office. Portions of this series are scheduled to be retained permanently by the Department of Archives and History through the Comptroller General's Office.

B. Retention: 3 years; destroy.

ST-FI-1-18. 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, 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. The record version of the Quarterly Reports on Emergency Procurement are retained by the State Fiscal Accountability Authority Chief Procurement Officer, as scheduled.

B. Retention: 3 years; destroy.

ST-FI-1-19. 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 Comptroller General's Office, Department of Administration's Budget Request Manual, Detail Budget Preparation Manual, State Procurement Code and Regulations Manual, Supplies and Services, and Information Technology Contract Database.

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

ST-FI-1-20. Financial Reporting System Working Papers

A. Description: Working papers consist of notes, working drafts, and copies of forms used to support all entries in an agency's closing packages for financial reporting. Information includes date, computations, analysis, justifications, recommended adjustments for financial reporting in accordance with Generally Accepted Accounting Principles (GAAP), and other related information.

B. Retention: 3 years; destroy.

ST-FI-1-21. Fiscal Impact Statements

A. Description: Created to analyze the revenue or expenditure effects of bills introduced in the state legislature. Information includes explanation of the methodology, data sources, and estimated change in state and/or local revenue and expenditures expected as a result of the prospected legislation. The record version of this series is scheduled to be retained permanently by the Department of Archives and History through the Revenue and Fiscal Affairs Office.

B. Retention: 7 years; destroy.

ST-FI-1-22. Fixed Assets

A. Description: Documents all agency property: buildings, real estate, vehicles, equipment, and furniture. Information also includes description, cost, date purchased, location, vendor name, and depreciation of property. May also include annual audits to verify the location of agency-owned equipment and reconcile expenditures of fixed assets.

B. Retention: 3 years; destroy.

ST-FI-1-23. 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 all agency funds and accounts, including receipts and expenditures from all revenue sources, both public and private. Records include annual accounting data and documentation needed to access accounting information. Since fiscal year 1981, accounting transactions have been captured by the Comptroller General's Office in a statewide accounting system. Portions of this series are scheduled to be retained permanently by the Department of Archives and History 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.

ST-FI-1-24. Grants (Federal and Non-Federal Awarded to Agency)

A. Description: Documents the application, award process, and fiscal activity for grants funded by federal and/or other private sources to maintain appropriate documentation as required by grantors. Records include grant applications and continuations, award notifications, extensions, project proposals, amendments, financial status reports, project status reports, revisions, progress reports, program evaluation reports, and related correspondence.

B. Retention: 3 years after close of grant; destroy.

ST-FI-1-25. Grants (Sub-Recipient Monitoring Administered and Disbursed by Agency)

A. Description: Documents the administration and disbursement of federal or state funds re-awarded to state and local government entities. Records include name of recipient, grant applications, agreements, documentation of reimbursements, progress reports, expenditure reports, financial final reports, vouchers and invoices, matching contributions received, if any, documentation of reimbursements, contracts, and related correspondence and memoranda.

B. Retention: 3 years after close of grant; destroy.

ST-FI-1-26. Indirect Cost Rate Plan

A. Description: Documents rate requests to recover funds for indirect costs associated with managing federal grants and projects. Information includes expenditures for administrative personnel, facilities, operations, and maintenance costs.

B. Retention: 3 years; destroy.

ST-FI-1-27. Information Technology (IT) Plans and Requests Files

A. Description: Requests created on an ad hoc basis by state agencies concerning information technology items not covered in the Annual Information Technology Plan. The requests include the technology request form and purchase requisition for the item/items. Also included in this series are copies of annual plans, related cover letters, comments by designated parties, and approval or disapproval decisions. Portions of this series are scheduled to be retained permanently by the Department of Archives and History through the Department of Administration's Program Management Office.

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

ST-FI-1-28. 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.

ST-FI-1-29. 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 South Carolina Enterprise Information System (SCEIS) by the Comptroller General's Office. Portions of this series are scheduled to be retained permanently by the Department of Archives and History through the Comptroller General's Office.

B. Retention: 3 years; destroy.

ST-FI-1-30. Journal Entry

A. Description: Recordings of adjustments or corrections to accounting records for the agency. Information may include month, day, year, journal entry number, account number, department, fund, class, debit, credit, remarks, total, requested by, and approval. Accounting transactions have been captured in the South Carolina Enterprise Information System (SCEIS). Portions of this series are scheduled to be retained permanently by the Department of Archives and History through the Comptroller General's Office.

B. Retention: 3 years; destroy.

ST-FI-1-31. Mail Receipts

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

B. Retention: 3 years; destroy.

ST-FI-1-32. Purchase Orders/Requisitions

A. Description: Records used by state agencies to authorize the purchase of equipment, supplies, and services. Included are purchase orders, purchasing requisitions, and related invoices. Accounting transactions have been captured in the South Carolina Enterprise Information System (SCEIS) by the Comptroller General's Office. Portions of this series are scheduled to be retained permanently by the Department of Archives and History through the Comptroller General's Office.

B. Retention: 3 years; destroy.

ST-FI-1-33. Purchasing Card Records

A. Description: Records used to verify credit card purchases to reconcile with invoices/receipts to bank statements and document compliance with policies and procedures for internal and external audit purposes. Records include cardholder statements containing date, cardholder name, vendor, credit limit, account number, cardholder activity, account summary, and amount. Also includes receipts, invoices, and justification of purchase, if applicable, as well as audit review forms.

B. Retention: 3 years; destroy.

ST-FI-1-34. 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.

ST-FI-1-35. Reconciliations

A. Description: Used as needed to reconcile an agency's record of internal accounting balances with recorded accounting balance generating from the South Carolina Enterprise Information System (SCEIS). Information includes cash, expenditure and revenue account balances by mini code, and sub fund and/or object code; South Carolina Enterprise Information System (SCEIS) 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.

ST-FI-1-36. Refunds

A. Description: Documents reimbursement to individuals or entities for overpayment, cancellation of services, or other reasons. Information includes name, Social Security number, federal identification number, mailing address of refunded party, dollar amount, and an explanation for the refund.

B. Retention: 3 years; destroy.

ST-FI-1-37. Returned Checks

A. Description: Documents the collection of debts returned for insufficient funds from financial institutions to the agency for products or services. Records may include checks or copies of checks consisting of individuals' or entities' names, dates, amounts, signatures, certified copy of letter to check writer, certified mail receipt, and related information.

B. Retention: 3 years after collection of debt; destroy.

ST-FI-1-38. Sales Records

A. Description: Documents the sale of goods and/or services, including the fulfillment, shipping, and tracking of products. Records contain sales quotes, sales or purchase order, contract, information about crediting, debiting, returning, picking up, and issuing the material. Also includes invoicing information, such as, receipts with date and cost of purchase; buyer's name and address; and related data.

B. Retention: 3 years; destroy.

ST-FI-1-39. 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.

ST-FI-1-40. 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.

ST-FI-1-41. 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. The record version of the Quarterly Reports on Sole Source are retained by the State Fiscal Accountability Authority Chief Procurement Officer, as scheduled.

B. Retention: 3 years; destroy.

ST-FI-1-42. State Auditor's Report

A. Description: Reports created and distributed by the State Auditor's Office and used to document the examination of revenues, financial accounts, and fiscal transactions of state agencies. Information in the report includes financial statements; total assets or cash on deposit with the State Treasurer; statement of revenues and expenditures for the year; statements of changes in fund balance for the year; schedule of activity for expenditures by activity for the year ended; and surety bond in force. Records also include copies of Agreed Upon Procedures (AUP), Statewide Single Audits Reports, auditor's comments and recommendations, and management letters regarding audit findings. The record version of these reports is scheduled to be retained permanently by the Department of Archives and History through the State Auditor's Office.

B. Retention: 7 years; destroy.

ST-FI-1-43. State of South Carolina Annual Comprehensive Financial Report

A. Description: Reports generated by the Comptroller General's Office, maintained by the agency, 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. The record version of these reports is scheduled to be retained permanently by the Department of Archives and History through the Comptroller General's Office.

B. Retention: 3 years; destroy.

ST-FI-1-44. Surplus Property Disposal Reports

A. Description: Filed by an agency with the Department of Administration's Surplus Property 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.

ST-FI-1-45. 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, and indication whether trade-in is being applied to a 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.

ST-FI-1-46. Travel Documents

A. Description: Documents prepared by an agency to claim reimbursement for employee travel expenses. Information includes name, address, Social Security number, agency, and amount to be reimbursed. May also include hotel bills, airline ticket stubs, itineraries, or any other related documentation of travel expenses. Accounting transactions have been captured in the South Carolina Enterprise Information System (SCEIS) by the Comptroller General's Office. Portions of this series are scheduled to be retained permanently by the Department of Archives and History through the Comptroller General's Office.

B. Retention: 3 years; destroy.

ST-FI-1-47. Vehicle Files

A. Description: Documents purchase, ownership, insurance, and maintenance of all vehicles of an agency. Records include purchase requisitions, purchase orders, vehicle specifications, bid requests, and other documents.

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

ST-FI-1-48. Vendor Number and Registration

A. Description: Records maintained by the State Fiscal Accountability Authority's Division of Procurement Services when a new vendor wants to provide goods or services to a state agency. Information includes vendor name, address, and tax identification number. Also includes unique number assigned to each vendor for use by agencies in a South Carolina enterprise resource planning (ERP) system.

B. Retention: 3 years after last transaction; destroy.

ST-FI-1-49. Voided Checks

A. Description: Documents checks written to vendors by state agencies and subsequently cancelled. Records include voided check number, check date, amount of check, name of bank or financial institution, and name of payee.

B. Retention: 3 years; destroy.

ST-FI-1-50. W-9 Form Request for Taxpayer Identification Number and Certification

A. Description: Records required by the Internal Revenue Service (IRS) to document taxpayer identification numbers of vendors conducting business and/or individual contractors seeking employment with the state. Information includes legal name of vendor/entity; address, Social Security or taxpayer identification number; type of entity (individual/sole proprietor, partnership, corporation, other); back-up withholding status; and signature and date.

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

ST-FI-1-51. Warranties and Service Agreements

A. Description: Documents service and maintenance costs on agency equipment. Records include 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

ST-FI-2-01. 1099 Form Non-Employee Compensation

A. Description: Records of compensation paid to contract or non-employees that does not come from wages, salaries, or tips. Information on the form as required by the Internal Revenue Service (IRS), includes payer's name, address, and Federal Identification Number (FIN); recipient's identification number, name, and address; compensation paid; and taxes withheld.

B. Retention: 4 years; destroy.

ST-FI-2-02. 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, and other related information.

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

ST-FI-2-03. Employer Contribution Reports

A. Description: Created by the Department of Employment and Workforce 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, signature, title, date of individual filling out the report, and other documents concerning taxable and non-taxable wages of employees. The record version of this series is retained in the Department of Employment and Workforce, as scheduled.

B. Retention: 3 years; destroy.

ST-FI-2-04. Health Dental and Optional Life Insurance Reports

A. Description: Generated by the Public Employee Benefit Authority (PEBA), 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, premiums due, and other related information. The record version of this series is retained in the Public Employee Benefit Authority, as scheduled.

B. Retention: 3 years; destroy.

ST-FI-2-05. Payroll Adjustments

A. Description: Records authorizing the agency to deduct money from employee 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 Results, which is scheduled to be retained permanently by the Department of Archives and History through the Comptroller General's Office.

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

ST-FI-2-06. 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 Results, which is scheduled to be retained permanently by the Department of Archives and History through the Comptroller General's Office.

B. Retention: 3 years; destroy.

ST-FI-2-07. Payroll Results

A. Description: Generated by the Comptroller General's Office and used by state agencies to document payroll disbursements. Information includes document number, employee name, Social Security number, gross pay, tax deductions, Federal Insurance Contributions Act (FICA), retirement, insurance, net pay, and other related information. The record version of this series is scheduled to be retained permanently by the Department of Archives and History through the Comptroller General's Office.

B. Retention: 3 years; destroy.

ST-FI-2-08. Standard Retirement System Quarterly and Monthly Reports

A. Description: Generated by the Comptroller General's Office and recorded at Public Employee Benefit Authority (PEBA), Retirement Benefits 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. The record version of this series is retained in the Public Employee Benefit Authority, as scheduled.

B. Retention: 3 years; destroy.

ST-FI-2-09. W-2 Form Wage and Tax Statement

A. Description: Used to record employee's total earnings and withholdings for the calendar year reported to the Internal Revenue Service (IRS). Information includes employer's identification number, employer's name and address, employee's Social Security number, employee's name and address, amount of taxes withheld, and total wages paid.

B. Retention: 5 years; destroy.

ST-FI-2-10. Workers' Compensation Insurance Files

A. Description: Used to document the payment of workers' compensation insurance premiums. Information includes an interdepartmental transfer (IDT) for payment of premiums; a report to the State Workers' Compensation Commission reflecting the total amount due and payment due date with attached memoranda; 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.