



# General Retention and Disposition Schedule for New York State Government Records

Effective September 2016



The University of the State of New York – The State Education Department  
New York State Archives – Albany, New York 12230 – [www.archives.nysed.gov](http://www.archives.nysed.gov)



























































disciplinary grievances filed by employees in response to such actions. These records include notices of charges, responses, appeals, decisions, and supporting materials such as correspondence, notes, tape recordings, hearing transcripts, exhibits and other related documents from all levels of the process.

***Minimum Retention and Disposition:*** Retain for a minimum of 10 years after final resolution of the disciplinary action or for 6 years after an employee terminates employment with the agency, whichever is first, then destroy, unless otherwise stipulated through disciplinary settlement or negotiated agreement.

***Justification:*** Future disciplinary proceedings against individual employees may consider previous discipline in assessing penalties. Disciplinary actions may also be considered in the performance evaluation and processes. Additionally, control agencies may require historical trend reports of discipline cases which would require agencies to reference these records. GOER does not maintain records of agency discipline cases. Records may also be needed in case of litigation related to disciplinary actions.

***Note:*** Before disposing of these records, agencies must ensure that no legal actions have been initiated which might require access to them. If a case-by-case review of files is impractical, the Office of the Attorney General advises retaining the records an additional 3 months beyond the minimum retention period.

◆ **90359 Labor-Management Process Records** -- Agency records of labor-management meetings on specific topics and of labor-management committee activities, including minutes, agenda, background materials, and written agreements. Such meetings may be at various levels of the agency as appropriate to the subject(s).

***Minimum Retention and Disposition:*** Retain until labor-management agreement expires or is superseded by new labor-management agreement, and when no longer needed for reference, then transfer to State Archives.

***Justification:*** Agency-level agreements are effective until expired or superseded, and frequently are effective through the term of several statewide negotiated agreements. GOER does not maintain records of agency-level labor management activities. State Archives staff have consistently appraised agency labor management committee records as archival.

◆ **90373 Public Employment Relations Board Cases** -- Agency records of representation, improper practice, declaratory ruling, conciliation and other cases or issues presented to the Public Employment Relations Board (PERB) for resolution, including charges and other records

of issues presented to PERB, administrative law judge findings, PERB decisions, and related records.

***Minimum Retention and Disposition:*** Destroy when no longer needed for administrative reference.

***Justification:*** PERB maintains the official records documenting cases presented to it for resolution.

***Records Not Covered:*** Records created and retained by PERB.

◆ **90360 Employee Relations Subject Files** -- Records supporting agency employee relations programs, arranged by subject, and consisting of correspondence, memoranda, extra copies of contracts, agency employee relations policies and procedures, reports and background materials pertaining to contract administration issues, and related employee relations matters.

***Minimum Retention and Disposition:*** Destroy when obsolete or superseded.

***Justification:*** These records generally have no legal or fiscal value, and they lose administrative value after they are no longer needed for reference.

***Note:*** Agencies should not use this item for records which are covered by separate authorizations in this schedule.

## **EQUIPMENT, SUPPLIES, AND MOTOR VEHICLE MANAGEMENT**

Equipment, supplies, and motor vehicle management ensures efficient and effective control, use, and maintenance of state-owned property, equipment, and other resources, excluding real property or capital assets.

***Control and Service Agencies:*** The Office of General Services (OGS), Bureau of Surplus Personal Property Disposition, operates the state surplus property disposition program. The OGS Division of Statewide Vehicle Management provides motor vehicle management services for agencies. The Office of State Comptroller, Bureau of Management Audit, audits use and disposition of equipment, supplies, and property.

***Records Not Covered:***

- *Records maintained by OSC for control and audit purposes.*

- *Records maintained by OGS for control, management, or centralized support functions.*

- *Records for which federal regulations or audit requirements specify a longer retention period.*

- *Records of real property and capital assets.*

- *Records of heavy equipment used for highway construction, maintenance, or related activities.*

◆ **90265 Equipment and Furniture Inventories** -- Running inventories of equipment such as audiovisual equipment, tools, laboratory equipment, and furniture that describe each item of property, indicate its location, and provide cumulative totals of each type of agency-owned or leased equipment and furniture. These records are often maintained as manual card files or computer databases.

***Minimum Retention and Disposition:*** Destroy as inventories are superseded or become obsolete.

***Justification:*** Running inventory records are continually updated. Normally only most current version is needed for agency operations or audits.

*Note:* For records related to equipment classed as Capital Assets under Article 2 of the Public Lands Law, see the Facilities Management section of this schedule.

**90266 Supplies, Commodities, and Parts Inventories** -- Running inventories used to manage stocks of expendable materials such as office supplies, commodities, and parts, describing the materials and indicating current stock balances.

***Minimum Retention and Disposition:*** Destroy as inventories are superseded or become obsolete.

***Justification:*** Running inventory records are continually updated. Normally only most current version is needed for agency operations or audits.

◆ **90361 Supplies, Commodities, and Parts Disbursement Records** -- Records documenting disbursement of office supplies, commodities, parts, and other expendable materials.

***Minimum Retention and Disposition:*** Destroy 3 fiscal years after disbursement.

***Justification:*** These may be required for program audits by the Office of the State Comptroller or for investigations of fraud or theft.

***Note:*** Before disposing of these records, agencies must ensure that no legal actions have been initiated which might require access to them. If a case-by-case review of files is impractical, the Office of the Attorney General advises retaining the records an additional 3 months beyond the minimum retention period.

**90267 Equipment Control Records** -- Records documenting equipment use, excluding motor vehicles, and charge-out of equipment to program units or individuals, used to prevent misuse, abuse or theft, or to determine internal agency chargebacks. Examples include portable computers, tool control records, and audiovisual checkout logs.

***Minimum Retention and Disposition:*** Destroy 3 years after equipment is returned.

***Justification:*** These records may be required for use as evidence in personal injury suits related to the use of associated equipment under Section 214 of the Civil Practice Law and Rules, which establishes a time limitation of 3 years on initiating such actions. Also, they may be required for program audits by the Office of the State Comptroller.

**Note:** *Before disposing of these records, agencies must ensure that no legal actions have been initiated which might require access to them. If a case-by-case review of files is impractical, the Office of the Attorney General advises retaining the records an additional 3 months beyond the minimum retention period.*

◆ **90268 Equipment and Motor Vehicle Maintenance Records** -- Records documenting service and repairs to agency equipment or to motor vehicles assigned to or owned by an agency. These records normally include maintenance orders, logs, copies of fiscal documents such as requisitions or purchase orders for parts or services, warranties, operation and repair manuals, and parts lists.

**Minimum Retention and Disposition:** **Destroy 3 years after equipment or vehicle is sold, transferred, or otherwise disposed.**

**Justification:** These records may be required for use as evidence in personal injury suits related to the use of associated equipment or motor vehicle under Section 214 of the Civil Practice Law and Rules, which establishes a time limitation of 3 years on initiating such actions. Also, the records may be required for program audits by the Office of the State Comptroller.

**Note:** *Before disposing of these records, agencies must ensure that no legal actions have been initiated which might require access to them. If a case-by-case review of files is impractical, the Office of the Attorney General advises retaining the records an additional 3 months beyond the minimum retention period.*

**90270 Agency Copies of Centralized Motor Vehicle Assignment Records** -- Records documenting the assignment of motor vehicles to an agency by OGS, Division of Statewide Vehicle Management. These records normally include requests for assignment of vehicle, assignments, reports to OGS containing information on vehicle use, gasoline consumption and lubricant consumption, credit card charges, and copies of fiscal documents such as oil or gas purchasing receipts.

**Minimum Retention and Disposition:** **Destroy 3 years after end of vehicle assignment.**

**Justification:** Records are used to track and monitor vehicle use and for administrative review and analysis by the agency. They may be required for program audits by the Office of the State Comptroller.

**90271 Agency Copies of Decentralized Motor Vehicle Assignment Records** -- Records



documenting agency assignments of motor vehicles to employees. These records normally include requests for assignments, assignment and use logs, and reports.

***Minimum Retention and Disposition:* Destroy 3 years after end of vehicle assignment.**

***Justification:*** Records are used to track and monitor vehicle use and for administrative review and analysis by the agency. They may be required for program audits by the Office of the State Comptroller.

**90272 Vehicle Incident Records** -- Reports and supporting materials documenting accidents, thefts, and other incidents involving state-owned vehicles.

***Minimum Retention and Disposition:* Destroy 5 years after filing of report.**

***Justification:*** OGS retains official copy of reports and supporting materials. Agencies may be asked by investigators or OSC auditors to supply copies for up to 5 years after a report is filed.

***Note:*** *Before disposing of these records, agencies must ensure that no legal actions have been initiated which might require access to them. If a case-by-case review of files is impractical, the Office of the Attorney General advises retaining the records an additional 3 months beyond the minimum retention period.*

**◆ 90273 Surplus Property Disposition Records** -- Agency copies of records that identify surplus property, expedite its transfer to the OGS, Bureau of Surplus Personal Property Disposition or other disposition, and track disposition of property. These records include requests for disposal of surplus property, receipts, and copies of OGS reporting forms and supporting documentation that describe the property being disposed and provide information on proposed method of disposition.

***Minimum Retention and Disposition:* Destroy 3 years after property has been disposed.**

***Justification:*** OGS retains official copy of reports and supporting materials for surplus property transferred to the OGS, Bureau of Surplus Personal Property Disposition. However, agencies may be asked to supply copies for use by OSC auditors. They may also be required for use in investigations of alleged theft or fraud.

***Note:*** *Before disposing of these records, agencies must ensure that no legal actions have been initiated which might require access to them. If a case-by-case review of files is impractical, the Office of the Attorney General advises retaining the records an additional 3*

*months beyond the minimum retention period.*

◆◆ **90365 Agency Recycling Reports** -- Agency copies of annual reports concerning the purchase of recycled paper and products and other waste reduction efforts. Agencies file these reports with the Interagency Committee on Sustainability and Green Procurement, as required by Executive Order 4 of 2008.

***Minimum Retention and Disposition:*** Destroy 1 year after filing of report.

***Justification:*** The Interagency Committee on Sustainability and Green Procurement maintains the record copies of these reports.

***Records Not Covered:*** Copies of annual reports held by the Interagency Committee on Sustainability and Green Procurement.

◆ **90374 Equipment, Supplies, and Motor Vehicle Management Subject Files** -- Records used to support agency equipment, supplies, and motor vehicle management programs, arranged by subject, and consisting of correspondence, memoranda, reports, manuals, copies of policies and procedures, and related records pertaining to the indicated functions.

***Minimum Retention and Disposition:*** Destroy when obsolete or superseded.

***Justification:*** These records have no legal or fiscal value.

## FACILITIES MANAGEMENT

Facilities management encompasses the operation and maintenance of buildings or other facilities, including residential facilities, owned or leased by New York State. Facilities management includes fixed (capital) assets management, building and grounds maintenance, space planning and allocation, and parking assignment and control.

**Records Not Covered:** *Records created by the Office of General Services (OGS) that document its facility management or records created by the Office of the State Comptroller (OSC) in the performance of audits related to fixed assets management. Records that document the construction and major rehabilitation of buildings and other structures are also not covered by this schedule and must be scheduled separately.*

◆ **90274 Fixed Assets Inventory Files** -- Agency copies of records documenting purchase and ownership of property meeting criteria for fixed (capital) assets as defined by the Statewide Fixed (Capital) Assets Accounting System under Section 2.2 of Public Lands Law. Fixed assets include but are not limited to

- all land
- land improvements costing over \$100,000
- all buildings
- all building renovations costing over \$100,000
- equipment costing over \$40,000
- infrastructure costing over \$1,000,000.

This series typically includes all input forms supplied by agencies to OGS, or, when data is supplied in electronic form, copies of data input documents, as well as copies of purchase orders, vouchers, surplus property forms, or other records related to the purchase and disposition of property.

**Minimum Retention and Disposition:** **Destroy 3 fiscal years after disposal of associated property.**

**Justification:** The Statewide Fixed Assets Accounting Systems Procedures Manual requires that agencies retain these records until the disposition of the associated property plus an additional 3 years to conform with normal accounting procedures. This retention period satisfies OSC audit requirements.

**90275 Agency Copies of Fixed Assets Update Reports** -- Agency copies of computer-generated reports sent by OGS to agencies documenting changes to assets under the Statewide Fixed Assets

Accounting System.

***Minimum Retention and Disposition:*** Destroy after receipt of updated Fixed Assets Report from OGS.

***Justification:*** These records have no value to an agency once superseded by an updated report.

**90276 Agency Copies of Fixed Assets Reinventory Reports** -- Reports issued by OGS to agencies every 2 years detailing all agency fixed assets currently documented in the Statewide Fixed Assets Accounting System.

***Minimum Retention and Disposition:*** Destroy 3 years after report is superseded by new report.

***Justification:*** These reports may be used by OSC during audits of agency fixed assets management programs.

◆ **90277 Facility Maintenance Work Order Files and Logs** -- Agency records documenting requests from facility tenants (both within and outside of the agency) for facility and physical plant system (heating, ventilation, air conditioning) maintenance work and records of work completed.

***Minimum Retention and Disposition:*** Destroy 3 years after completion of work.

***Justification:*** This retention period ensures that these files will be available in the event of personal injury actions.

***Note:*** Before disposing of these records, agencies must ensure that no legal actions have been initiated which might require access to them. If a case-by-case review of files is impractical, the Office of the Attorney General advises retaining the records an additional 3 months beyond the minimum retention period.

**90278 Applications for Use of Facilities and Schedules** -- Agency records documenting requests to use facilities (e.g., meeting rooms) and the schedules resulting from those requests.

***Minimum Retention and Disposition:*** Destroy at end of calendar year.

***Justification:*** Applications and schedules have no administrative value after facility has

been used.

◆ **90279 Physical Plant Maintenance/Operations Reference Drawings and Files** -- Copies of architectural and engineering drawings and fixed equipment manuals used for reference in building operation and maintenance.

***Minimum Retention and Disposition:*** Destroy 3 years after superseded or after the replacement or disposal of the equipment.

***Justification:*** This retention period ensures that these records will be available in the event of personal injury actions.

***Records Not Covered:*** Original or unique copies of as-built and shop drawings that document construction and major rehabilitation of structures should be separately scheduled by the responsible program unit. While OGS holds official plans and designs of most state facilities, individual agencies may hold some unique records warranting long-term retention or transfer to the State Archives.

***Note:*** Before disposing of these records, agencies must ensure that no legal actions have been initiated which might require access to them. If a case-by-case review of files is impractical, the Office of the Attorney General advises retaining the records an additional 3 months beyond the minimum retention period.

◆ **90280 Tenant Records** -- Agency records documenting negotiations for and completion of leases for office space and other facilities, records of subsequent communications with landlords, and other records related to tenancy. These records typically include copies of leases, correspondence, lease approvals from control agencies, copies of fiscal documents, and requests for maintenance or repairs.

***Minimum Retention and Disposition:*** Destroy 6 years after expiration of lease or final payment, whichever is later.

***Justification:*** This retention period satisfies the statute of limitations on litigation involving contracts (Section 213 of the Civil Practice Law and Rules).

***Note:*** Before disposing of these records, agencies must ensure that no legal actions have been initiated which might require access to them. If a case-by-case review of files is impractical, the Office of the Attorney General advises retaining the records an additional 3 months beyond the minimum retention period.

◆ **90281 Lease Files** -- Leases for agency-owned property leased to public or private organizations and individuals and records of administration of the terms of the leases. These records typically include copies of leases, related correspondence, copies of fiscal documents, and requests for maintenance or repairs.

***Minimum Retention and Disposition:*** Destroy 6 years after expiration of lease or final payment, whichever is later.

***Justification:*** This retention period satisfies the statute of limitations on litigation involving contracts (Section 213 of the Civil Practice Law and Rules).

***Note:*** Before disposing of these records, agencies must ensure that no legal actions have been initiated which might require access to them. If a case-by-case review of files is impractical, the Office of the Attorney General advises retaining the records an additional 3 months beyond the minimum retention period.

**90282 Space Allocation Planning Files** -- Agency space allocation plans and related documentation, including copies of requests, estimates of space, justification of needs, specifications, copies of building diagrams, floor layouts, and supporting documentation from agencies to OGS for allocation of space in facilities operated by OGS.

***Minimum Retention and Disposition:*** Destroy when space plan is implemented, revised, or cancelled.

***Justification:*** Records are no longer needed after space allocation plans have been implemented, revised, or cancelled.

◆ **90283 Space Assignment Files** -- Agency copies of requests for space from program units, specifications, building diagrams, floor layouts, justifications, records of actual assignment of space to program unit, and master building directories.

***Minimum Retention and Disposition:*** Destroy when a space assignment is terminated.

***Justification:*** Records of space assignments are not needed after space has been reassigned.

**90284 Parking Permit Application Files** -- Applications for agency-controlled parking spaces

and waiting lists.

***Minimum Retention and Disposition:*** Destroy 6 months after parking space is assigned and the employee is registered.

***Justification:*** These records should be retained for the indicated period in case of employee grievances.

**90285 Parking Permit Assignment Records** -- Records of assignments of agency-controlled parking spaces, including name of authorized user, permit number, and location of assigned space.

***Minimum Retention and Disposition:*** Destroy 6 months after permit is cancelled or superseded by a new permit.

***Justification:*** These records should be retained for the indicated period in case of employee grievances.

◆ **90286 Physical Plant Systems Monitoring and Inspection Records** -- Records documenting the operation and inspection of facility heating, ventilation, energy consumption and monitoring, fire suppression, air conditioning, water, electrical, and mechanical systems, including but not limited to meter readings, steam pressure logs, fixed equipment (e.g., elevators and mechanical doors) inspection reports, and heating fuel consumption recordings.

***Minimum Retention and Disposition:*** Destroy 3 years after creation.

***Justification:*** These records may be required for program audits by the Office of the State Comptroller. Also, they may be required for use as evidence in personal injury suits related to system failure or malfunction (Section 214 of the Civil Practice Law and Rules).

***Note:*** Before disposing of these records, agencies must ensure that no legal actions have been initiated which might require access to them. If a case-by-case review of files is impractical, the Office of the Attorney General advises retaining the records an additional 3 months beyond the minimum retention period.

**90287 Facility Management Subject Files** -- Records used to support agency facility management programs, arranged by subject, and consisting of correspondence, memoranda, reports, manuals, copies of policies and procedures, and related records pertaining to maintenance and use of facilities.

***Minimum Retention and Disposition: Destroy when obsolete or superseded.***

***Justification:*** These records have no legal or fiscal value.

***Note:*** Agencies should not use this item for records which are covered by separate authorizations in this schedule.

◆◆ **90375 Contractors' Certified Payrolls** -- Records of certified payrolls filed with state agencies by contractors and sub-contractors relating to public-work projects, including correspondence, abstract of payroll, classification of workers employed on a project, and statement of work to be performed by each classification.

***Minimum Retention and Disposition: Destroy 5 years after contract completion.***

***Justification:*** These records must be retained for the indicated period pursuant to Section 220 (3-a) of Labor Law



## FISCAL OPERATIONS

Fiscal operations encompasses most activities undertaken by agencies to manage, account for, collect, and expend funds. Records Disposition Authorizations for this section are subdivided into five functional areas as follows:

- Fiscal Administration
- Purchasing/Claims and Payments
- Revenue and Collections
- Accounting Records
- Bank Transactions.

Records related to budget preparation or payroll are covered in other sections of this schedule.

***Note:** Chapter 13 of the State Finance Law, known as the “False Claims Act,” allows a state agency to bring a civil action to recover financial losses from a fraudulent claim. This statute may require that certain records covered by items in the Fiscal Operations and other sections be retained longer than their stated legal minimum retention periods, in some cases up to 10 years. In instances involving potential actions under the “False Claims Act,” agency officials may wish to consult with their attorney to verify whether any specific records warrant longer retention.*

***Note:** This section includes items that are applicable to records maintained by the Statewide Financial System (SFS), Business Services Center (BSC), and agencies. For transactions processed within SFS, SFS holds the official record of the transactions and, in some cases, the associated attachments, and is responsible for retention and disposition of SFS records. Consult the Office of the State Comptroller’s Guide to Financial Operations and SFS’s Records Retention within the Statewide Financial System (SFS) document for up-to-date information on what SFS modules are fully operational and what attachments are maintained as part of the official record of the transaction in SFS. Agencies or BSC are responsible for the retention and disposition of attachments that may be deleted within SFS and are not retained as part of the official record. As SFS continues to evolve, periodically check the resources noted above and update your retention policy accordingly.*

*This section includes terms that refer to specific terminology and types of transactions used by SFS. Definitions for those terms are as follows:*

- “Approved” and “posted” transactions are those that have been submitted to and approved by OSC after approval by agency business unit or BSC. They do not refer to transactions that have been approved only at the agency level.
- “Denied” transactions are those that are not approved by the agency business unit, BSC, or OSC and returned to the requester who must modify and resubmit it.

- *“Rejected” and “canceled” transactions are those that are terminated by the agency business unit or OSC and cannot be resubmitted to the SFS workflow. Incomplete or withdrawn transactions are categorized as rejected.*

**Control Agencies:** The State Comptroller is the chief fiscal officer for New York State government and heads the Office of the State Comptroller (OSC). OSC audits agencies, oversees the State Finance Law, and prescribes methods of bookkeeping, filing, and rendering accounts. The Division of the Budget (DOB) oversees agency budget preparation and must preapprove the expenditure of allocated funds by agencies. The Statewide Financial System, the project, is responsible for managing New York state government's accounting and financial management system. The Office of General Services (OGS) operates a centralized contracting service for purchases of common goods and services by agencies and the Business Services Center provides both human resource and finance transactional services.

**Records Not Covered:**

- *Records created or maintained by control agencies (e.g., OSC, DOB, or OGS) that are used to carry out or document government-wide approval, control, audit, or oversight responsibilities. Records related to the development, planning, and overall administration of SFS (excluded are SFS transactional records).*
- *Records related to capital construction. These records may have longer retention periods than other fiscal records. For example, contracts and related records which document the design and construction of a structure generally should be maintained for the life of the structure plus 3 years to protect an agency against tort claims.*
- *Records related to the acquisition or sale of real property. Contracts and related records involving the state's rights in or title to real property, the rents or profits therefrom, or a citizen's real property claims by virtue of Letter Patent or a grant from the state, have a statute of limitations on a claim against such a contract of twenty years after expiration (CPLR, sec. 211 (c) and (d)). This statute of limitation exceeds the "6 years after expiration of contract" statute of limitation applied to most other contracts. Moreover, some fiscal records related to the acquisition or sale of real property may contain information of long-term value for research purposes. These records must be scheduled separately and should be evaluated by the State Archives before destruction.*
- *Records that document the receipt, management, and/or expenditure of federal funds and which are subject to specific federal retention requirements longer than the retention periods authorized in this schedule. These records must be scheduled separately to meet federal retention requirements.*

**FISCAL ADMINISTRATION** -- Fiscal administration includes agency fiscal policy development and implementation, ensuring compliance with state fiscal policies and procedures, reporting financial status and activities, reconciling accounts, and responding to audits.

**90100 General Subject and Correspondence Files** -- Records used to support general agency fiscal management (usually arranged alphabetically by subject), including correspondence, memoranda, and reports pertaining to budget preparation, purchasing, general fiscal matters, and internal fiscal policies and procedures.

***Minimum Retention and Disposition:*** Destroy 3 fiscal years after creation.

***Justification:*** This retention ensures that any supporting material for audits is retained and allows weeding of obsolete and superseded records on a 3-year cycle. Agencies may wish to keep certain records in this series longer than the legal minimum.

***Note:*** Agencies should not use this item for records which are covered by separate authorizations in this schedule.

◆◆ **90101 State Fiscal Policies and Procedures Records** -- Agency copies of memoranda, rules, orders, procedural instructions, regulations, bulletins, notices, and any other instructions issued by OSC, DOB, OGS, or other control agencies which are directive in nature or explain policies or procedures relating to the fiscal and administrative responsibilities of an agency's fiscal office.

***Minimum Retention and Disposition:*** Destroy after superseded or obsolete.

***Justification:*** DOB, OSC, OGS, SFS, and other control agencies maintain the record copy of these records for an extended retention period. Once a policy or procedure is superseded or obsolete it has no value to an agency.

***Records Not Covered:*** Record copies of policies and procedures maintained by DOB, OSC, OGS, SFS, or other control agency.

◆◆ **90389 Budget Journals and Budget Transfers** -- Budget journals, formerly “budget certifications,” are used to establish or change the budgeted amount for controlled or tracked budgets. The budget transfer process in SFS allows for both Intra-Agency budget transfers (within an agency) (known as an interchange) and Inter-Agency budget transfers (between agencies) (known as a suballocation).

a. Approved and posted transactions:

***Minimum Retention and Disposition: Destroy 6 fiscal years after lapse of funds.***

b. Denied transactions:

***Minimum Retention and Disposition: Destroy 6 fiscal years after lapse of funds.***

c. Canceled transactions:

***Minimum Retention and Disposition: Destroy after 90 days.***

***Justification:*** Records are retained 6 years after lapse of funds to meet OSC's audit requirements and the statute of limitations for felony prosecutions.

◆◆ **90103 Routine Internal Status and Activity Reports** -- Internal statistical and narrative reports created by an agency on the routine operations and functions of a fiscal office, including weekly, monthly, and quarterly reports used for operations, management analysis, and planning.

***Minimum Retention and Disposition: Destroy after report is updated, superseded, or obsolete.***

***Justification:*** Most reports have limited value after they are superseded or updated. Agencies may choose to retain selected summary reports longer to track operational trends or for planning.

***Records Not Covered:*** All audit reports and reports created outside the agency.

◆◆ **90104 Nonroutine Financial Reports and Studies** -- Reports and studies created for fiscal, accounting, and administrative review or analysis by the agency, another state agency, a federal agency, or an external party, including equity and escrow reports, fringe benefit studies, facility usage reports, cost comparison studies, sales reports, and investment practice studies.

***Minimum Retention and Disposition: Destroy 3 fiscal years after creation.***

***Justification:*** Records are maintained for audit purposes, as well as for budget and long-range financial planning. Some reports have reference value beyond the 3-year retention period and may be retained longer.

***Records Not Covered:*** All audit reports and reports created outside the agency.

◆ **90105 Audit Reports, Responses and Work Papers** -- Agency copies of audit reports created by OSC, agency internal auditors, and other state, federal, or private agencies that monitor, examine

and verify the accounts and fiscal affairs of an agency, and agency responses. Also includes work papers for agency internal audits.

***Minimum Retention and Disposition:*** Destroy reports and responses 3 fiscal years after the issuance of the report. Destroy work papers 1 year after completion of report.

***Justification:*** After 3 years, audit reports normally become obsolete for administrative purposes. Agencies may want to keep audit reports for longer than the minimum retention period for reference and administrative purposes. Work papers can be used for reference for 1 year following completion of report.

***Records Not Covered:*** Official copies created by OSC or other control agencies in performing their auditing function. Also does not cover audit reports and responses which are subject to longer retention requirements of federal or other funding agencies. Agencies should submit separate disposition requests for any records subject to longer retention requirements.

**90106 Reconciliation Work Papers** -- Intermediate fiscal records of receipts and disbursements used to reconcile accounts, including spreadsheets, proof sheets or trial balance worksheets, and abstracts of receipts, disbursements, or claims.

***Minimum Retention and Disposition:*** Destroy 3 fiscal years after creation.

***Justification:*** These records are retained for audit purposes.

◆◆ **90390 Credit Card Administration Records** -- Records documenting the application and approval to use procurement (P-cards) and travel (T- and NET- cards) credit cards issued to individual agency staff or offices, including credit card applications, approvals, change requests, and card recipient acknowledgment forms.

***Minimum Retention and Disposition:*** Destroy application documents 6 fiscal years after account closed and destroy supporting documentation after 6 years plus the balance of the calendar year of (i) the payment or (ii) the delivery of the goods and services related to the purchase, whichever occurs later.

***Justification:*** These records are retained for audit purposes.

***Records Not Covered:*** Monthly credit card summary reports and supporting records.

◆◆ **90391 Monthly Credit Card Summary Reports and Supporting Records** – Records documenting the reconciliation and approval of procurement credit card (P-card) transactions, including a monthly procurement log, monthly credit card statement and supporting documentation, such as original order, invoice, receipts, correspondence, and receiving notices.

***Minimum Retention and Disposition:*** Destroy 6 years plus the balance of the calendar year after (i) the payment or (ii) the delivery of the goods and services related to the purchase, whichever occurs later.

***Justification:*** These records are retained for audit purposes.

**PURCHASING/CLAIMS AND PAYMENTS** -- This section covers all contract and non-contract records related to purchases of goods and services or payment of claims, except for records of contracts related to capital construction or land purchases.

◆◆ **90392 Purchase and Contract Records** -- Records related to the purchase of goods and services (approved and denied transactions) including purchase requisitions and justifications, vendor solicitations, requests for proposal, price quotations, contracts, leases, bonds, bid proposals, specifications, procurement and procurement contact records, procurement record checklists, purchase orders, and justification of vendor selection and price reasonableness

***Minimum Retention and Disposition:*** Destroy 6 years plus balance of the calendar year after contract expiration or denial, completion of procurement, or final payment, whichever occurs later.

***Justification:*** An agency's copy of records related to an agency-let contract file, including supporting documentation, must be maintained for 6 years after expiration of the contract to satisfy the statute of limitations on litigation involving a contract (Civil Practice Law and Rules, Article 2-213). Agency procurement records must be maintained for 6 years after the completion of the procurement and related activity to develop new purchases, track purchasing trends, facilitate agency management oversight and internal audits and satisfy OSC's audit requirements. While OSC also maintains copies of contracts, certain important supporting documentation is maintained only by agencies.

***Records Not Covered:*** OSC copies of contracts, OGS-let term (centralized) contracts, real property acquisitions or sales contracts, and capital construction contracts are not included in this item and are not covered by this schedule. Agencies should schedule real property acquisitions and sales and capital construction records separately.

***Note:*** Before disposing of these records, agencies must ensure that no legal actions have been initiated which might require access to them. If a case-by-case review of files is









































































































































































