

# Division of Finance Retention Schedules

*For submission to the Records Management Committee, October 2023*

Agency: Division of Finance (within the Department of Government Operations)

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**SSRS-30643: Statewide Cost Allocation Plan Section I records** [view online](#)

**SSRS-30644: Statewide Cost Allocation Plan Section II records** [view online](#)

**SSRS-30655: Bond records** [view online](#)

Final action is the final payment on the bond. The federal requirement for these records is 3 years after the final action, so the 5-years-after-final-action retention matches that retention, and then some.

Finance does general obligation bonds, roads & infrastructure, and there are also lease revenue bonds (mainly related to DABS (Department of Alcoholic Beverage Services) buildings).

**SSRS-30645: Internal Service Fund Interfund Loan Repayment Schedules** [view online](#)

Final action is when the loan for a particular fiscal year's capital purchases by an Internal Service Fund is paid off.

## SSRS-30647: Financial standards implementation records

[view online](#)

These documents explain how the Division of Finance changed their finance process to align with new GASB (Governmental Accounting Standards Board) standards. These records must be held onto for an extended period of time in case a new manager has to go back and figure out why/how they changed data flows between old and new processing methods. They determined 75 years was a safe amount of time to hold onto the info.