

# QUICKGUIDE: FISCAL RECORDS

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**PLEASE NOTE: This guide is only a sample of retention series relating to fiscal records and IS NOT A COMPLETE LIST. The full list of fiscal retention series may be found at <https://www.lva.virginia.gov/sites/default/files/2025-06/GS-02.pdf>.**

## 102-012082: Accounts Payable

This series documents moneys to be paid by the agency to its creditors. The series may include, but is not limited to: invoices, receipts, bills, canceled checks, returned checks, check registers, and checking statements.

Retention: Retain 3 year(s) after end of state fiscal year

## 102-012083: Accounts Receivable

This series documents moneys owed to the agency by its debtors. The series may include, but is not limited to: bills, invoices, receipts, deposit slips, and reimbursement documentation.

Retention: Retain 3 year(s) after end of state fiscal year

## 102-200108: Budget Records

This series documents the agency's work to establish a budget. This series may include, but is not limited to: working papers and forecasts.

Retention: Retain 3 year(s) after end of state fiscal year

## 102-200109: Cash and Bank Reports

This series documents financial transactions within the agency. This series may include, but is not limited to: cash reports, transmittal and settlement records, warrant records, bank statements, and reconciliation documentation.

Retention: Retain 3 year(s) after end of state fiscal year

### 102-200110: Contracts

This series documents contracts and agreements entered into by the agency. This series may include, but is not limited to: contract and supporting documentation.

Retention: Retain 5 year(s) after expiration

### 200113: Payroll Records

This series documents the payroll activities of the agency. This series may include, but is not limited to: deduction authorizations and registers, leave records, ledgers and reports, compensation files, retirement contributions, time and attendance records, and time sheets.

Retention: Retain 5 year(s) after end of state fiscal year

### 102-200114: Purchasing Records

This series documents the purchasing of equipment, goods, services, and supplies by the agency. This series may include, but is not limited to: bids, bid proposals, contracts, agreements, purchase orders, and requisitions.

Retention: Retain 5 year(s) after end of state fiscal year

*For grant related purchasing, please see the Guide to Research and Grant Records*

### 102-012150: Receiving Records/Reports

This series documents the receiving of good, supplies and equipment by the agency.

Retention: Retain 3 year(s) after end of state fiscal year

### 102-012151: Reimbursement Records

This series documents the reimbursement of money to or from the agency. This series may include, but is not limited to: travel expense reimbursement and overpayment documentation.

Retention: Retain 3 year(s) after end of state fiscal year

## 012154: Vendor Files

This series documents the information of vendors and suppliers that provide goods and services. This series may include, but is not limited to: correspondence, W-9 and 1099 forms, Internal Revenue Service Taxpayer Identification Number (IRS TIN) match form, alternate payment address notice, and Automatic Clearing House (ACH) payment form.

Retention: Retain until after no longer administratively useful

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***Please note that not all original records are maintained in the office or department. Fiscal documents such as payroll records and signature cards are officially housed within other offices such as Human Resources and Purchasing.***