

### 3. FINANCIAL MANAGEMENT

The function of managing the state government agency's financial resources, obligations and monetary infrastructure.

#### 3.1 ACCOUNTING AND FISCAL

*The activity relating to the creation of financial records of agency business transactions and the preparation of statements concerning the financial assets, liabilities and performance of the state government agency.*

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
GS 01013 Rev. 1	<p><b>Banking – Accounts and Transactions</b></p> <p>Records relating to the agency's banking activities and documenting its banking transactions.</p> <p>Includes, but is not limited to:</p> <ul style="list-style-type: none"> <li>• Deposits and withdrawals (including Electronic Funds Transfers (EFT), International Money Transfers (IMT), Automated Clearing House (ACH), etc.);</li> <li>• Statements (bank, dividend, investment, etc.) and reconciliations;</li> <li>• Records documenting the status of and adjustments to accounts;</li> <li>• Checks and warrants <u>issued by</u> the agency (if returned by bank);</li> <li>• Checks returned by the bank due to non-sufficient funds (NSF).</li> </ul> <p>Excludes:</p> <ul style="list-style-type: none"> <li>• Deposited items covered by <i>Banking – Deposited Items (DAN GS 01068)</i>;</li> <li>• Master depository contracts covered by <i>Contracts and Agreements (DAN GS 01050)</i>.</li> </ul>	<p><b>Retain</b> for 6 years after end of fiscal year</p> <p><i>then</i></p> <p><b>Destroy.</b></p>	NON-ARCHIVAL NON-ESSENTIAL OPR

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GS 01068 Rev. 0	<p><b>Banking – Deposited Items</b></p> <p>Negotiable instruments <u>received</u> by the agency and deposited to the bank in a different format.</p> <p>Includes, but is not limited to:</p> <ul style="list-style-type: none"> <li>• <b>Original paper</b> checks/warrants imaged using Remote Deposit Capture (RDC) or Imaged Cash Letter (ICL), or returned by the bank after redemption;</li> <li>• <b>Images</b> of checks/warrants created in lieu of depositing the original item (such as Imaged Cash Letter (ICL)).</li> </ul> <p>Excludes checks returned to agency (due to non-sufficient funds) covered by <i>Banking – Accounts and Transactions (DAN GS 01013)</i>.</p>	<p><b>Retain</b> for 14 days after date of deposit <i>then</i> <b>Destroy.</b></p>	NON-ARCHIVAL NON-ESSENTIAL OPR
GS 01003 Rev. 1	<p><b>Financial Disputes and Collections</b></p> <p>Records relating to the agency’s financial disputes and attempts to collect funds where litigation has <u>not</u> commenced.</p> <p>Includes, but is not limited to:</p> <ul style="list-style-type: none"> <li>• Accounts receivable and payable;</li> <li>• Checks/warrants returned due to non-sufficient funds (NSF);</li> <li>• Correspondence, notices, invoices/statements, account closure;</li> <li>• Damage and loss claims (purchasing);</li> <li>• Warrant claims/refunds;</li> <li>• Settlement documentation.</li> </ul> <p>Excludes records covered by <i>Litigation Case Files – Routine (DAN GS 18004)</i>.</p>	<p><b>Retain</b> for 6 years after matter resolved <i>then</i> <b>Destroy.</b></p>	NON-ARCHIVAL NON-ESSENTIAL OPR

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DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
GS 01001 Rev. 1	<p><b><i>Financial Transactions – General</i></b></p> <p>Records documenting all resources received and expended by the agency <u>provided</u> the receipts and expenditures are <u>not</u> for bond or grant projects.</p> <p>Includes, but is not limited to:</p> <ul style="list-style-type: none"> <li>• Accounts payable/receivable;</li> <li>• Purchase and sales (purchase/field orders, bills of sale, receipts, petty cash, cash books, remittance advices, vouchers, vendor rebates, fiscal purchasing/receiving documents, etc.);</li> <li>• Billing statements, billing summaries (registers/ledgers), adjustments to accounts (error corrections, overpayment refunds, conservation rebates, etc.), delinquent account lists;</li> <li>• Financial statements and reports (created/saved electronically or printed) required to be retained as evidence of the agency’s financial status at a specific point in time (such as reports that need to be approved/signed or reports that cannot be regenerated at a later date);</li> <li>• Registers and journals (general and subsidiary) for all funds and functions;</li> <li>• Reconciliations;</li> <li>• Check/warrant registers.</li> </ul> <p>Excludes financial transaction records covered by:</p> <ul style="list-style-type: none"> <li>• <i>Grants Received by Agency (DAN GS 23004);</i></li> <li>• <i>Tax-Exempt Bonds (DAN GS 01069).</i></li> </ul> <p>Excludes financial reports that are able to be regenerated and which are covered by <i>Secondary (Duplicate) Records (DAN GS 50005).</i></p>	<p><b>Retain</b> for 6 years after end of fiscal year <i>then</i> <b>Destroy.</b></p>	NON-ARCHIVAL NON-ESSENTIAL OPR

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DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
GS 01070 Rev. 0	<p><b><i>Financial Transactions – Sensitive Cardholder Data</i></b></p> <p>Specific sensitive cardholder data elements obtained during electronic financial transactions where the agency stores, processes or transmits cardholder data received via point of sale systems, phone, email, internet, paper, etc.</p> <p>Sensitive cardholder data elements include:</p> <ul style="list-style-type: none"> <li>• Primary Account Number (PAN) and credit card number, <i>if different</i>;</li> <li>• Sensitive Authentication Data (SAD) as defined by the <i>Payment Card Industry Data Security Standard (PCI DSS)</i>. Includes full track data, IN/PIN blocks, and three or four-digit customer identification (CID) number printed on the front or back of payment card such as Card Identification Number (CIN), Card Verification Value (CVV), or Card Validation Code (CVC).</li> </ul> <p>Excludes data elements other than PAN and SAD that are received by the agency (such as transaction number, date, amount, etc.) which must be retained in accordance with <i>Financial Transactions – General (DAN GS 01001)</i> or other relevant records series.</p>	<p><b>Retain</b> until completion of transaction <i>then</i> <b>Destroy.</b></p>	NON-ARCHIVAL NON-ESSENTIAL OFM

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GS 01069 Rev. 0	<p><b><i>Tax-Exempt Bonds</i></b> Records documenting all resources received and expended by the agency for bond-funded projects. Includes, but is not limited to:</p> <ul style="list-style-type: none"> <li>• Documents supporting purchase/acquisition/construction price and disposition/sales price;</li> <li>• Cancelled (voided) checks and credit card slips, project cost record, etc. (if capital asset constructed by agency);</li> <li>• Project cost/expenditure tracking record (staff time, etc.);</li> <li>• Registers (numerical listing of checks/warrants, etc.);</li> <li>• Trust indenture, loan agreements, bond counsel opinions, etc.;</li> <li>• Transcripts of bond issuance documents.</li> </ul>	<p><b>Retain</b> for 6 years after final bond payment <i>then</i> <b>Destroy.</b></p>	NON-ARCHIVAL NON-ESSENTIAL OPR
GS 01019 Rev. 1	<p><b><i>Tax Reporting&gt;Returns – Internal Revenue Service (IRS)</i></b> Records relating to the reporting of vendor payments to the Internal Revenue Service (IRS) (such as forms 1098, 1099, 5498, W-2G, etc.). Excludes IRS Form W-9 covered by <i>Vendor Payment Information (DAN GS 01066)</i>.</p>	<p><b>Retain</b> for 4 years after filing <i>then</i> <b>Destroy.</b></p>	NON-ARCHIVAL NON-ESSENTIAL OPR

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GS 01071 Rev. 0	<p><b>Tax Reporting&gt;Returns – State and Local Taxes</b></p> <p>Returns and reports submitted for taxes paid to state and/or local government agencies (such as excise tax, etc.).</p> <p>Excludes Department of Revenue’s records related to the collection of taxes.</p> <p><i>Note: Reference RCW 82.32.070 and Department of Revenue Advisory No. 3131.2009.</i></p>	<p><b>Retain</b> for 5 years after filing <i>then</i> <b>Destroy.</b></p>	NON-ARCHIVAL NON-ESSENTIAL OPR
GS 01066 Rev. 1	<p><b>Vendor Payment Information</b></p> <p>Records relating to vendor payment information.</p> <p>Includes, but is not limited to:</p> <ul style="list-style-type: none"> <li>• IRS Form W-9;</li> <li>• Vendor Registration Forms;</li> <li>• Electronic Funds Transfer Authorization Forms.</li> </ul>	<p><b>Retain</b> for 6 years after final payment <i>then</i> <b>Destroy.</b></p>	NON-ARCHIVAL NON-ESSENTIAL OPR