

TITLE 1 GENERAL GOVERNMENT ADMINISTRATION
CHAPTER 15 GENERAL RECORDS RETENTION AND DISPOSITION SCHEDULES (GRRDS)
PART 4 GRRDS, GENERAL FINANCIAL

1.15.4.1 ISSUING AGENCY: State Commission of Public Records
[8/8/96; 1.15.4.1 NMAC - Rn, 1 NMAC 3.2.90.1, 10/01/2000; A, 04/13/2015]

1.15.4.2 SCOPE: All agencies
[8/8/96; 1.15.4.2 NMAC - Rn, 1 NMAC 3.2.90.2, 10/01/2000; A, 04/13/2015]

1.15.4.3 STATUTORY AUTHORITY: Public Records Act, Section 14-3-1 et seq. NMSA 1978
[8/8/96; 1.15.4.3 NMAC - Rn, 1 NMAC 3.2.90.3, 10/01/2000; A, 04/13/2015]

1.15.4.6 OBJECTIVE: To establish a records retention schedule for the orderly management, retention, disposition and preservation of records necessary for carrying out the Public Records Act, Section 14-3-1 et seq. NMSA 1978.
[8/8/96; 1.15.4.6 NMAC - Rn, 1 NMAC 3.2.90.6, 10/01/2000; A, 04/13/2015]

1.15.4.7 DEFINITIONS: For general definitions applicable to all agencies refer to 1.15.1.7 NMAC.
[5/19/97; 8/8/96; 1.15.4.7 NMAC - Rn, 1 NMAC 3.2.90.7, 10/01/2000; A, 12/20/2010; A, 04/13/2015]

1.15.4.8 ABBREVIATIONS AND ACRONYMS: For abbreviations and acronyms applicable to all agencies refer to 1.15.1.8 NMAC.

A. "SHARE" stands for statewide human resources, accounting and financial management reporting.
[5/19/97; 8/8/96; 1.15.4.8 NMAC - Rn, 1 NMAC 3.2.90.8, 10/01/2000; A, 12/20/2010; Repealed, 04/13/2015;
1.15.4.8 NMAC - Rn & A, 1.15.4.9 NMAC, 04/13/2015]

1.15.4.9 INSTRUCTIONS: For general instructions applicable to all agencies refer to 1.15.1.9 NMAC.
[1.15.4.9 NMAC - N, 12/20/2010; Repealed, 04/13/2015; 1.15.4.9 NMAC - Rn & A, 1.15.4.8 NMAC, 04/13/2015]

1.15.4.10 [RESERVED]
[1.15.4.10 NMAC - N, 12/20/2010; Repealed, 04/13/2015]

1.15.4.11-100 [RESERVED]

1.15.4.101 BUDGET WORK PAPERS:

- A. Program:** budget records
 - B. Maintenance system:** [RESERVED]
 - C. Description:** work papers used in preparing the appropriations request and operating budget.
 - D. Retention:** three years after close of fiscal year in which created
- [5/4/67...7/16/96; Rn, 1 NMAC 3.2.90.20.F101, 7/30/97; 1.15.4.101 NMAC - Rn, 1 NMAC 3.2.90.20.F101, 10/1/2000]

1.15.4.102 APPROPRIATIONS REQUEST AND OPERATING BUDGET:

- A. Program:** budget records
- B. Maintenance system:** [RESERVED]
- C. Description:** records concerning final draft of proposed annual budget submitted by agencies to DFA and final budget as approved by the state legislature. File may contain operating budget input form (OPBUD-3), form S-1 certification, form S-4 organization chart, form S-5 program overview, form S-6 program financial data, form S-7 program measurement data, form R-1 detail of transfers from the general fund, form R-2 summary of non-reverting fund balances, form R-3 detail of operating transfers in, form R-4 detail of internal SVC/enterprise revenues, form R-5 detail of federal revenues, form R-6 detail of other revenues, form E-4 all base out-of- state travel requests and all base capital outlay requests, form E-6A base automotive replacements line item 088, lease vehicles line item 028, and any revisions or other related documentation generated during the approval process. For retention of DFA or LFC copies, see appropriate records retention and disposition schedule for those agencies.

D. Retention:

(1) **Agency copy (copy held by business office for entire agency):** three years after close of fiscal year in which created

(2) **All other copies:** until no longer needed for reference

[5/4/67...7/16/96; Rn, 1 NMAC 3.2.90.20.F102, 7/30/97; 1.15.4.102 NMAC - Rn, 1 NMAC 3.2.90.20.F102, 10/1/2000]

1.15.4.103 BUDGET ADJUSTMENT REQUESTS:

A. Program: budget records

B. Maintenance system: [RESERVED]

C. Description: records concerning adjustments to agency operating budgets (e.g., increase or decrease in expenditures from other state funds, internal service funds or interagency transfer; transfer of funds from one division of an agency to other divisions of that agency; transfer of funds between budget categories within an agency or a division or authorization to expend federal funds). File may contain copy of budget adjustment request form and associated justification attachments. For DFA copies, see records retention and disposition schedule for the department of finance and administration.

D. Retention:

(1) **Agency notification copy (approved and/or rejected):** three years after close of fiscal year in which created

(2) **Agency suspense copy:** until action completed

[5/4/67...7/16/96; Rn, 1 NMAC 3.2.90.20.F103, 7/30/97; 1.15.4.103 NMAC - Rn, 1 NMAC 3.2.90.20.F103, 10/1/2000]

1.15.4.104 CAPITOL PROJECT REQUESTS:

A. Program: budget records

B. Maintenance system: [RESERVED]

C. Description: records concerning current fiscal year capital project requests submitted by agencies to DFA. File may contain project certifications, justifications, project administration information, proposed building requirements, site description, operation and maintenance costs estimates, equipment and furniture purchase related to project, project budget summary, etc. For retention of DFA, LFC or GSD copies, see appropriate records retention and disposition schedule for those agencies.

D. Retention:

(1) **Funded projects:** five years after audit report released for year in which project completed

(2) **Unfunded projects:** one year after close of fiscal year in which created

[8/27/79...7/16/96; Rn, 1 NMAC 3.2.90.20.F104, 7/30/97; 1.15.4.104 NMAC - Rn, 1 NMAC 3.2.90.20.F104, 10/1/2000]

1.15.4.105 MONTHLY BUDGET STATUS REPORT (NM02):

A. Program: budget records

B. Maintenance system: [RESERVED]

C. Description: report generated by DFA concerning monthly budget information by fund and organization for the agency. Report shows approved budget, budget adjustments, adjusted budget, expenditures to date, outstanding encumbrances, unencumbered budget balances, and amounts expended in the current month. For retention of DFA copies, see records retention and disposition schedule for the department of finance and administration.

D. Retention:

(1) **June report (last report of fiscal year):** three years after close of fiscal year in which created

(2) **All other months:** until audit report released

[5/4/67...7/16/96; Rn, 1 NMAC 3.2.90.20.F105, 7/30/97; 1.15.4.105 NMAC - Rn, 1 NMAC 3.2.90.20.F105, 10/1/2000]

1.15.4.106 MONTHLY BUDGET STATUS REPORT (AGENCY-GENERATED):

A. Program: budget records

B. Maintenance system: [RESERVED]

C. Description: report generated by the agency concerning monthly budget information by fund and organization. This “agency-generated” report is used to reconcile against DFA’s monthly budget status report (NM02). Report shows approved budget, budget adjustments, adjusted budget, expenditures to date, outstanding encumbrances, unencumbered budget balances, and unencumbered purchase documents.

D. Retention: six months after audit report released
[7/16/96; Rn, 1 NMAC 3.2.90.20.F106, 7/30/97; 1.15.4.106 NMAC - Rn, 1 NMAC 3.2.90.20.F106, 10/1/2000]

1.15.4.107 - 200 [RESERVED]

1.15.4.201 ASSESSMENTS:

A. Program: revenue records

B. Maintenance system: [RESERVED]

C. Description: agency documents that record and advise the payer of the various levies imposed by statute to fund government operations. This is a minimum state requirement subject to longer retention periods listed specifically in individual agency retention schedules (i.e., taxation and revenue department).

D. Retention: three years after close of fiscal year in which created
[8/27/79...7/16/96; Rn, 1 NMAC 3.2.90.20.F201, 7/30/97; 1.15.4.201 NMAC - Rn, 1 NMAC 3.2.90.20.F201, 10/1/2000]

1.15.4.202 INVOICES (AGENCY GENERATED):

A. Program: revenue records

B. Maintenance system: [RESERVED]

C. Description: agency documents that record and advise a consumer of a charge for goods sold or services rendered by the state.

D. Retention:

(1) **Agency suspense copy:** until action completed

(2) **Agency copy of record:** three years after close of fiscal year in which invoice is paid

[8/27/79...7/16/96; Rn, 1 NMAC 3.2.90.20.F202, 7/30/97; 1.15.4.202 NMAC - Rn, 1 NMAC 3.2.90.20.F202, 10/1/2000]

1.15.4.203 RECEIPTS (REVENUE):

A. Program: revenue records

B. Maintenance system: [RESERVED]

C. Description: agency documents that record the receipt of any form of payment to the state. Receipt may show date, receipt number, payer’s name, payer’s address, amount, reason for payment, account balance due, type of payment (e.g., cash, check, money order), etc.

D. Retention: three years after close of fiscal year in which payment is received
[8/27/79...7/16/96; Rn, 1 NMAC 3.2.90.20.F203, 7/30/97; 1.15.4.203 NMAC - Rn, 1 NMAC 3.2.90.20.F203, 10/1/2000]

1.15.4.204 DEPOSIT SLIPS:

A. Program: revenue records

B. Maintenance system: [RESERVED]

C. Description: receipted deposit slips for the deposit of money by a state agency. For retention of DFA or state treasurer’s copy, see appropriate records retention and disposition schedule for those agencies.

D. Retention:

(1) **State treasurer’s deposit slips:**

(a) **Agency suspense copy:** until action completed

(b) **Receipted agency copy:** until audit report released

(2) **Bank deposit slips:** three years after close of fiscal year in which created

[5/4/67...7/16/96; Rn, 1 NMAC 3.2.90.20.F204, 7/30/97; 1.15.4.204 NMAC - Rn, 1 NMAC 3.2.90.20.F204, 10/1/2000]

1.15.4.205 MONTHLY REVENUE STATUS REPORT (A203NM):

A. Program: revenue records

B. Maintenance system: [RESERVED]

C. Description: report generated by DFA concerning monthly revenue budget information by fund. Report shows original approved budgets, budget adjustments, adjusted budget amount, current revenues realized, fiscal year-to-date revenues realized and unrealized budget balance. For retention of DFA copies, see records retention and disposition schedule for the department of finance and administration.

D. Retention:

(1) **June report (last report of fiscal year):** three years after close of fiscal year in which created

(2) **All other months:** until audit report released
[8/27/79...7/16/96; Rn, 1 NMAC 3.2.90.20.F205, 7/30/97; 1.15.4.205 NMAC - Rn, 1 NMAC 3.2.90.20.F205, 10/1/2000]

1.15.4.206 MONTHLY REVENUE STATUS REPORT (AGENCY-GENERATED):

A. Program: revenue records

B. Maintenance system: [RESERVED]

C. Description: report generated by the agency concerning monthly revenue budget information by fund. This "agency-generated" report is used to reconcile against DFA's monthly revenue status report (A203NM). Report shows revenue account, description, deposits, payment vouchers, and totals.

D. Retention: six months after audit report released

[7/16/96; Rn, 1 NMAC 3.2.90.20.F206, 7/30/97; 1.15.4.206 NMAC - Rn, 1 NMAC 3.2.90.20.F206 10/1/2000]

1.15.4.207 TRIAL BALANCE BY ACCOUNTING DISTRIBUTION (A611):

A. Program: revenue records

B. Maintenance system: chronological by month

C. Description: DFA generated report concerning each accounting transaction processed during the period. Show information by balance sheet account, object, revenue source, opening balances, detail of activity during the period and ending balances.

D. Retention:

(1) **June report (last report of fiscal year):** three years after close of fiscal year in which created

(2) **All other months:** until audit report released
[5/5/62...4/22/96; Rn, 1 NMAC 3.2.90.20.F207, 7/30/97; 1.15.4.207 NMAC - Rn, 1 NMAC 3.2.90.20.F207, 10/1/2000]

1.15.4.208 REVENUE CONTRACTS AND GRANTS:

A. Program: revenue records

B. Maintenance system: [RESERVED]

C. Description: contracts and grants for the receipt of monies by the New Mexico state government from other sources, includes but is not limited to block grants, negotiated grants, federal agency grants, etc. Where there is required reporting of expenditures to a federal agency, retain records for six years after termination of grant/contract or retain records for five years after submission of final expenditure report, whichever is longer.

D. Retention: six years after termination of contract

[4/18/75...7/16/96; Rn, 1 NMAC 3.2.90.20.F208, 7/30/97; 1.15.4.208 NMAC - Rn, 1 NMAC 3.2.90.20.F208, 10/1/2000]

1.15.4.209 GIFTS/DONATIONS FILE:

A. Program: revenue records

B. Maintenance system: [RESERVED]

C. Description: records concerning the receipt of any tangible items (equipment, art work, cash, etc.) which have been donated to an agency. File may contain copies of deposit slips, copies of amendments to agency's fixed assets inventory, copies of insurance coverage documentation, correspondence, etc. Records relating to gifts or donations may also be filed with various other record groups such as deposit slips, inventory of fixed assets, or insurance policy files.

D. Retention: three years after close of fiscal year in which gift/donation received

[7/16/96; Rn, 1 NMAC 3.2.90.20.F209, 7/30/97; 1.15.4.209 NMAC - Rn, 1 NMAC 3.2.90.20.F209, 10/1/2000]

1.15.4.210 - 300 [RESERVED]

1.15.4.301 VENDOR FILES:
A. Program: expenditure records
B. Maintenance system: [RESERVED]
C. Description: files/listings of vendors with whom the agency is currently conducting business.
D. Retention: until superseded or until information is obsolete
[7/16/96; Rn, 1 NMAC 3.2.90.20.F301, 7/30/97; 1.15.4.301 NMAC - Rn, 1 NMAC 3.2.90.20.F301, 10/1/2000]

1.15.4.302 PURCHASE DOCUMENT (SPD-101A):
A. Program: expenditure records
B. Maintenance system: [RESERVED]
C. Description: form used by state agencies to reserve their budget for specific purchase (i.e., to record encumbrances and reserve or designate fund balances). Form shows vendor code, vendor name and address, seller fund, seller agency code, page, date, I/G (inter-governmental transfer) box, PC (purchase document) box, agency code, document number, terms, delivery date, FOB (free on board) code, ship to, bill to, agency contact, phone number, line number, fund code, agency code, organization code, object code, amount, for agency use, total, purchase type, agency authorized signature, approval (internal agency), commodity line, quantity, unit, commodity code, account line, article and description, unit cost, total cost, and total.
D. Retention: three years after close of fiscal year in which created
[8/27/79...7/16/96; Rn, 1 NMAC 3.2.90.20.F302, 7/30/97; 1.15.4.302 NMAC - Rn, 1 NMAC 3.2.90.20.F302, 10/1/2000]

1.15.4.303 PURCHASE DOCUMENT CONTINUATION SHEET (PD202-A2):
A. Program: expenditure records
B. Maintenance system: [RESERVED]
C. Description: form used as a continuation sheet for the purchase document (form SPD-101A). Sheet shows commodity line, quantity, unit, commodity code, account line, article and description, unit cost, total cost and total. Attached to associated purchase document (SPD-101A). Item No. 1.15.4.302.
D. Retention: [RESERVED]
[7/16/96; Rn, 1 NMAC 3.2.90.20.F303, 7/30/97; 1.15.4.303 NMAC - Rn, 1 NMAC 3.2.90.20.F303, 10/1/2000]

1.15.4.304 PURCHASE DOCUMENT MODIFICATION (FCD C-FRAS-01):
A. Program: expenditure records
B. Maintenance system: [RESERVED]
C. Description: form used to post adjustments to an existing purchase document (form SPD-101A). Form shows vendor code, vendor name and order address, seller fund, page, date, I/G (inter-governmental transfer) box, PC (purchase document) box, agency code, document number, line code, fund code, agency code, organization code, object code, amount, for agency use, total, commodity line, quantity, unit, commodity code, account line, article and description, unit cost, total cost, agency authorized signature and approval (internal agency).
D. Retention: three years after close of fiscal year in which created
[7/16/96; Rn, 1 NMAC 3.2.90.20.F304, 7/30/97; 1.15.4.304 NMAC - Rn, 1 NMAC 3.2.90.20.F304, 10/1/2000]

1.15.4.305 INVOICES (VENDOR):
A. Program: expenditure records
B. Maintenance system: [RESERVED]
C. Description: invoices submitted by various vendors supplying goods and/or services. Information includes vendor name and address, date of purchase, purchase order number, invoice number, items or services purchased, amounts, total, etc. Agencies normally maintain a copy of the vendor invoice attached to the payment voucher to which they apply.
D. Retention: three years after close of fiscal year in which created
[8/27/79...7/16/96; Rn, 1 NMAC 3.2.90.20.F305, 7/30/97; 1.15.4.305 NMAC - Rn, 1 NMAC 3.2.90.20.F305, 10/1/2000]

1.15.4.306 RECIEPTS (EXPENDITURE):
A. Program: expenditure records
B. Maintenance system: [RESERVED]

C. Description: agency documents that record the expenditure of state funds such as receipts provided by the businesses selling goods or services to state employees who will be reimbursed by the state. May be filed with/attached to associated payment voucher.

D. Retention: three years after close of fiscal year in which expenditure occurred
[7/16/96; Rn, 1 NMAC 3.2.90.20.F306, 7/30/97; 1.15.4.306 NMAC - Rn, 1 NMAC 3.2.90.20.F306, 10/1/2000]

1.15.4.307 CONTRACT/AGREEMENT FILES:

A. Program: expenditure records

B. Maintenance system: [RESERVED]

C. Description: records concerning contracts let through bid by the state purchasing division, technical/professional service contracts, lease/rental contracts, agreements, etc. File may include contract/agreement, bid information, contract/agreement specifications, correspondence memoranda, etc.

D. Retention: six years after termination of contract/agreement
[4/18/75...7/16/96; Rn, 1 NMAC 3.2.90.20.F307, 7/30/97; 1.15.4.307 NMAC - Rn, 1 NMAC 3.2.90.20.F307, 10/1/2000]

1.15.4.308 CONTRACT/AGREEMENT IDENTIFICATION LOGS:

A. Program: expenditure records

B. Maintenance system: [RESERVED]

C. Description: log used by agencies to track contracts/agreements. Log typically shows contractor name, contract number, contract begin/end dates, dollar amount, reason for services, etc.

D. Retention: six years after termination of last listed contract
[8/27/79...7/16/96; Rn, 1 NMAC 3.2.90.20.F308, 7/30/97; 1.15.4.308 NMAC - Rn, 1 NMAC 3.2.90.20.F308, 10/1/2000]

1.15.4.309 CONTRACT TAX FILE:

A. Program: expenditure records

B. Maintenance system: [RESERVED]

C. Description: records concerning reporting to the internal revenue service on monies paid out by agency on technical contracts.

D. Retention: one year after audit report released for year in which contract terminates
[8/27/79...7/16/96; Rn, 1 NMAC 3.2.90.20.F309, 7/30/97; 1.15.4.309 NMAC - Rn, 1 NMAC 3.2.90.20.F309, 10/1/2000]

1.15.4.310 REQUEST FOR PROPOSAL:

A. Program: expenditure records

B. Maintenance system: [RESERVED]

C. Description: record of requests for proposal solicited by agency. Information includes description, evaluation of proposal, evaluation criteria, overview, audit objectives, scope of work, compensation, bid format, additional conditions, etc. Request for proposal may also be filed in other contract or project files.

D. Retention: three years after close of fiscal year in which bid is awarded
[7/16/96; Rn, 1 NMAC 3.2.90.20.F310, 7/30/97; 1.15.4.310 NMAC - Rn, 1 NMAC 3.2.90.20.F310, 10/1/2000]

1.15.4.311 QUOTES/BIDS:

A. Program: expenditure records

B. Maintenance system: [RESERVED]

C. Description: record of each bid submitted by vendors selling goods or services. Information includes request for quotation, bid spread sheet and bid award letter. Awarded bid may also be filed in various contract or project files.

D. Retention: three years after close of fiscal year in which created
[8/27/79...7/16/96; Rn, 1 NMAC 3.2.90.20.F311, 7/30/97; 1.15.4.311 NMAC - Rn, 1 NMAC 3.2.90.20.F311, 10/1/2000]

1.15.4.312 PAYMENT VOUCHER FILES:

A. Program: expenditure records

B. Maintenance system: agency preference

C. Description: output records maintained by state agencies of completed transactions authorizing payment for services rendered, purchase of supplies or equipment, travel advance or reimbursement of work-related expenses incurred by a state employee or public officer. Portions of these files may be input to the SHARE system. Files may include supporting documentation such as printed SHARE voucher screenshots, printed SHARE voucher screens, copies of original invoices, copy of purchase documents, white papers, expense reimbursement forms, copy of travel reimbursement forms, copies of receipts, copies of travel advance forms, etc.

D. Retention:

(1) **Medicaid or medicare related voucher files:** seven years from the close of the federal fiscal year in which voucher created

(2) **All other voucher files:** three years from close of fiscal year in which voucher created [5/4/67; 7/16/96; Rn, 1 NMAC 3.2.90.20.F312, 7/30/97; 1.15.4.312 NMAC - Rn, 1 NMAC 3.2.90.20.F312, 10/1/2000; A, 4/11/2002; A, 12/20/2010]

1.15.4.313 WARRANTS:

A. Program: expenditure records

B. Maintenance system: [RESERVED]

C. Description: warrants issued for payment of goods and or services. Warrant shows date, warrant number, to whom paid, amount, signature of finance officer, etc.

D. Retention:

(1) **Cancelled warrants (original warrants which were issued by an agency but subsequently cancelled by the agency and returned to the agency):** six years after close of fiscal year in which created

(2) **Voided warrants (original warrants which were voided by an agency due to damage, typographical error, etc., and are maintained at the agency for audit purposes):** until audit report released

(3) **Redeemed warrants (all "original" warrants which are issued by an agency and subsequently "redeemed", eventually become a record of the state treasurer's office. The state treasurer then produces a duplicate microfilm copy of the associated "redeemed" warrants for those agencies that issue their own warrants. Retention of the agency copy is as indicated. For retention of the original copy of redeemed warrants, refer to the records retention and disposition schedule for the state treasurer's office):** three years after close of fiscal year in which created

[1/10/70...7/16/96; Rn, 1 NMAC 3.2.90.20.F313, 7/30/97; 1.15.4.313 NMAC - Rn, 1 NMAC 3.2.90.20.F313, 10/1/2000]

1.15.4.314 CHECKS:

A. Program: expenditure records

B. Maintenance system: [RESERVED]

C. Description: checks issued by an agency for payment of goods or services. Check shows date, check number, payee, amount, American Banking Association (ABA) routing number, account number, signature of person authorizing payment, etc.

D. Retention:

(1) **Cancelled checks (checks which are issued by the agency , redeemed at a financial institution, and sent back to the agency as a "cancelled" check):** six years after close of fiscal year in which created

(2) **Voided checks (checks which are voided by an agency due to damage, typographical error, etc., and are maintained at the agency for audit purposes):** until audit report released

[8/27/79...7/16/96; Rn, 1 NMAC 3.2.90.20.F314, 7/30/97; 1.15.4.314 NMAC - Rn, 1 NMAC 3.2.90.20.F314, 10/1/2000]

1.15.4.315 TRIP TICKETS:

A. Program: expenditure records

B. Maintenance system: [RESERVED]

C. Description: state transportation pool form used by agencies to lease state vehicles for use by the agency. Form shows agency, agency code, activity code, return date, destination, driver's license number, date of defensive driver course, driver's signature, date, vehicle assigned, pick up date, time, driver's name, phone number, time out, time in, estimated mileage, vehicle condition comments, charges, etc. May be filed with/attached to associated payment voucher.

D. Retention: three years after close of fiscal year in which created
[8/27/79...7/16/96; Rn, 1 NMAC 3.2.90.20.F315, 7/30/97; 1.15.4.315 NMAC - Rn, 1 NMAC 3.2.90.20.F315, 10/1/2000]

1.15.4.316 VEHICLE MAINTENANCE FILE:

A. Program: expenditure records

B. Maintenance system: [RESERVED]

C. Description: records concerning maintenance of vehicles owned by an agency. File may contain receipts for gasoline credit cards, routine maintenance logs, repairs completed, etc.

D. Retention: six years after close of fiscal year in which created
[7/16/96; Rn, 1 NMAC 3.2.90.20.F316, 7/30/97; 1.15.4.316 NMAC - Rn, 1 NMAC 3.2.90.20.F316, 10/1/2000]

1.15.4.317 SUMMARY LISTING OF ENCUMBRANCES (NM03):

A. Program: expenditure records

B. Maintenance system: [RESERVED]

C. Description: report generated by DFA concerning information on all encumbrance activity through the end of the month for current and prior year encumbrances. Summary shows object code, encumbrance number, line number, vendor code, original encumbrance amount, current month activity, year-to-date activity and unliquidated encumbrance amounts.

D. Retention:

(1) **June report (last report of fiscal year):** one year after audit report released

(2) **All other months:** until audit report released

[8/27/79...7/16/96; Rn, 1 NMAC 3.2.90.20.F317, 7/30/97; 1.15.4.317 NMAC - Rn, 1 NMAC 3.2.90.20.F317, 10/1/2000]

1.15.4.318 SUMMARY LISTING OR PRIOR YEAR ENCUMBRANCES (NM01):

A. Program: expenditure records

B. Maintenance system: [RESERVED]

C. Description: report generated by DFA concerning an agency's prior year encumbrance. Summary shows object code, encumbrance number, balance at July first, current month activity, year-to-date activity and unliquidated encumbrance amounts.

D. Retention:

(1) **June report (last report of fiscal year):** one year after audit report released

(2) **All other months:** until audit report released

[8/27/79...7/16/96; Rn, 1 NMAC 3.2.90.20.F318, 7/30/97; 1.15.4.318 NMAC - Rn, 1 NMAC 3.2.90.20.F318, 10/1/2000]

1.15.4.319 - 400 [RESERVED]

1.15.4.401 TIME/ATTENDANCE SHEETS:

A. Program: payroll records

B. Maintenance system: [RESERVED]

C. Description: forms submitted by their employees to their supervisors documenting hours worked for payroll purposes. These forms are usually developed at an agency with the title of such forms can vary depending on the agency. Examples of how various agencies refer to them may include bi-weekly attendance reports, time sheets, salary attendance reports, attendance documentation forms, employee daily work record and leave application form, etc. Forms typically show name of employee, social security number, organization (i.e., office, division, bureau, unit, etc.), pay period ending, times for normal work day, normal work week days, regular hours worked, holiday hours, administrative leave, annual leave, sick leave, absence without leave, leave without pay, weekly total hours, total hours for pay period, overtime hours, compensatory time, employee's signature and date, supervisor's signature, date, etc. Not to be confused with time reports, Item No. 1.15.4.402, or time sheets (print-out), item no. 1.15.4.403.

D. Retention: three years after close of calendar year in which created
[7/16/96; Rn, 1 NMAC 3.2.90.20.F401, 7/30/97; 1.15.4.401 NMAC - Rn, 1 NMAC 3.2.90.20.F401, 10/1/2000]

1.15.4.402 TIME REPORTS:

- A. **Program:** payroll records
- B. **Maintenance system:** [RESERVED]
- C. **Description:** print out of employee's time for payroll purposes generated by "positive reporting"

agencies (the time report is a record of what a positive reporting agency key-entered into the human resource management system - payroll module). Report shows batch number, pay period ending, schedule number, address, contact name and phone number, employee name, social security number, transaction code, week ending, earnings type, time, rate of pay, job, job classification, range, fund, activity, cost center, control totals, authorized signature and date.

D. Retention: until proved to payroll register, 1.15.4.404 NMAC
[7/16/96; Rn, 1 NMAC 3.2.90.20.F402, 7/30/97; 1.15.4.402 NMAC - Rn, 1 NMAC 3.2.90.20.F402, 10/1/2000]

1.15.4.403 TIME SHEETS (PRINT-OUT):

- A. **Program:** payroll records
- B. **Maintenance system:** [RESERVED]
- C. **Description:** print-out generated by DFA used by an "exception" agency to document employee payroll hours to DFA for input to the human resource management system (HRMS) payroll module. Printout shows agency cost account, pay period end date, payroll schedule number, page, social security number, organization, employee name, salary, regular hours, term leave hours, over-time, shift, additional gross and paid sick leave. For retention of DFA copy, see records retention and disposition schedule for the department of finance and administration.

D. Retention: until proved to payroll register, 1.15.4.404 NMAC
[8/27/79...7/16/96; Rn, 1 NMAC 3.2.90.20.F403, 7/30/97; 1.15.4.403 NMAC - Rn, 1 NMAC 3.2.90.20.F403, 10/1/2000]

1.15.4.404 PAYROLL REGISTER:

- A. **Program:** payroll records
- B. **Maintenance system:** [RESERVED]
- C. **Description:** payroll report generated by DFA to document gross pay, payroll deductions, state contributions, net pay and identifies proper line items to be charged. Register shows period end date, pay date, agency fund, activity, cost center, social security number, marital status, bi-weekly hours, hours paid, gross, federal tax EIC (earned income credit) state tax, other deductions, employee net, warrant number and line item charges. For retention of DFA copies see records retention and disposition schedule for the department of finance and administration.

D. Retention:
 (1) **Payroll register (hard copy "regular payroll"):** until audit report released
 (2) **Payroll register (hard copy "supplemental payroll"):** until audit report released
 [8/27/79...7/16/96; Rn, 1 NMAC 3.2.90.20.F404, 7/30/97; 1.15.4.404 NMAC - Rn, 1 NMAC 3.2.90.20.F404, 10/1/2000]

1.15.4.405 SALARY OR PAYROLL VOUCHERS:

- A. **Program:** payroll records
- B. **Maintenance system:** [RESERVED]
- C. **Description:** vouchers submitted by an agency authorizing DFA to charge salary and benefit expenditures to a specific fund. Vouchers shows voucher number, date, name of department or bureau, amount of deductions, accounting classification, warrant number, check number, etc.

D. Retention: three years after close of fiscal year in which created
[1/10/70...7/16/96; Rn, 1 NMAC 3.2.90.20.F405, 7/30/97; 1.15.4.405 NMAC - Rn, 1 NMAC 3.2.90.20.F405, 10/1/2000]

1.15.4.406 - 500 [RESERVED]

1.15.4.501 JOURNALS:

- A. **Program:** miscellaneous financial records
- B. **Maintenance system:** [RESERVED]
- C. **Description:** agency machine or hand posted records of original financial entry transactions routinely organized by account type (i.e., encumbrances, vouchers, deposits, transfers, etc.)

D. Retention: six years after close of fiscal year in which created
[5/4/67...7/16/96; Rn, 1 NMAC 3.2.90.20.F501, 7/30/97; 1.15.4.501 NMAC - Rn, 1 NMAC 3.2.90.20.F501, 10/1/2000]

1.15.4.502 LEDGERS, GENERAL:

A. Program: miscellaneous financial records

B. Maintenance system: [RESERVED]

C. Description: agency machine or hand posted summary records of final entry financial transactions routinely organized by object code, (i.e., expenditure line item, revenue codes).

D. Retention: six years after close of fiscal year in which created
[5/4/67...7/16/96; Rn, 1 NMAC 3.2.90.20.F502, 7/30/97; 1.15.4.502 NMAC - Rn, 1 NMAC 3.2.90.20.F502, 10/1/2000]

1.15.4.503 OPERATING TRANSFER (C-FRAS-04):

A. Program: miscellaneous financial records

B. Maintenance system: [RESERVED]

C. Description: record concerning central financial reporting and accounting system (C-FRAS) operating transfers of cash between funds. Form shows initiating agency name and code, page, document number, account type, fund, agency, organization code, object/revenue source, balance sheet account, report category, agency name, amount from (debit), amount to (credit), totals, authority and remarks, agency authorized signature, date DFA approval and date.

D. Retention: three years after close of fiscal year in which created
[8/27/79...7/16/96; Rn, 1 NMAC 3.2.90.20.F503, 7/30/97; 1.15.4.503 NMAC - Rn, 1 NMAC 3.2.90.20.F503, 10/1/2000]

1.15.4.504 JOURNAL VOUCHER (FCD C-FRAS-06):

A. Program: miscellaneous financial records

B. Maintenance system: [RESERVED]

C. Description: record concerning correction of errors of previously posted/recorded central financial reporting and accounting system (C-FRAS) transactions, summary entries, and accrual entries. Form shows DFA approval, agency name, page, date, agency code, document number, budget fiscal year, accounting period, accounting type, fund, agency code, organization code, appropriation unit code, object/revenue source, balance sheet account, report category, vendor code, description, debit amount, credit amount, totals, explanation, prepared by, date and phone number agency authorized signature.

D. Retention: three years after close of fiscal year in which created
[8/27/79...7/16/96; Rn, 1 NMAC 3.2.90.20.F504, 7/30/97; 1.15.4.504 NMAC - Rn, 1 NMAC 3.2.90.20.F504, 10/1/2000]

1.15.4.505 RECONCILIATION OF CASH TRANSACTIONS (FAQS530):

A. Program: miscellaneous financial records

B. Maintenance system: [RESERVED]

C. Description: state treasurer's office (STO) generated report used to reconcile the DFA cash balance with the STO cash balance. Report shows date, agency name, agency code, treasurer's balance, outstanding warrants, voucher number, warrant number, amount, total number for outstanding warrants, DFA balance, and difference.

D. Retention: three years after close of fiscal year in which created
[8/27/79...7/16/96; Rn, 1 NMAC 3.2.90.20.F505, 7/30/97; 1.15.4.505 NMAC - Rn, 1 NMAC 3.2.90.20.F505, 10/1/2000]

1.15.4.506 RECONCILIATION CONFIRMATION FORM AND INSTRUCTIONS:

A. Program: miscellaneous financial records

B. Maintenance system: [RESERVED]

C. Description: form concerning agencies' reconciliation confirmation of central financial reporting and accounting system (C-FRAS) monthly reports (e.g., budget status report, balance sheet, etc.). Form is submitted to agencies to DFA as soon as possible after the C-FRAS reports have been reconciled by the agency. Form shows

agency code, agency name, fund/agency/organization, document type, document identification number, amount, explanation, month, date, preparer's signature and phone number.

D. Retention: until audit report is released
[7/16/96; Rn, 1 NMAC 3.2.90.20.F506, 7/30/97; 1.15.4.506 NMAC - Rn, 1 NMAC 3.2.90.20.F506, 10/1/2000]

1.15.4.507 BALANCE SHEET (F100):

A. Program: miscellaneous financial records
B. Maintenance system: [RESERVED]
C. Description: record concerning an agency's balance sheet account balances. Balance sheet shows assets, liabilities and fund balances.

D. Retention:
(1) June report (last report of fiscal year): three years after close of fiscal year in which created

(2) All other months: one year after audit report released
[7/16/96; Rn, 1 NMAC 3.2.90.20.F507, 7/30/97; 1.15.4.507 NMAC - Rn, 1 NMAC 3.2.90.20.F507, 10/1/2000]

1.15.4.508 BANK STATEMENTS:

A. Program: miscellaneous financial records
B. Maintenance system: [RESERVED]
C. Description: statements received from banks showing overall activity of savings or checking accounts maintained by an agency. Statements may show deposits, withdrawals, check activity, beginning/ending balances, etc.

D. Retention: six years after close of fiscal year in which created
[8/27/79...7/16/96; Rn, 1 NMAC 3.2.90.20.F508, 7/30/97; 1.15.4.508 NMAC - Rn, 1 NMAC 3.2.90.20.F508, 10/1/2000]

1.15.4.509 INVENTORY OF FIXED ASSETS:

A. Program: miscellaneous financial records
B. Maintenance system: [RESERVED]
C. Description: records concerning holdings of furniture and equipment. Record shows item description, item location, identification number, serial number, model number, date of acquisition, original cost, etc.

D. Retention: six years after close of fiscal year in which created
[8/27/79...7/16/96; Rn, 1 NMAC 3.2.90.20.F509, 7/30/97; 1.15.4.509 NMAC - Rn, 1 NMAC 3.2.90.20.F509, 10/1/2000]

1.15.4.510 AUDIT REPORTS:

A. Program: miscellaneous financial records
B. Maintenance system: [RESERVED]
C. Description: written reports of annual financial audits conducted by the state auditor, personnel of his office designated by him or by independent auditors approved by him (12-6-3 and 12-6-5, NMSA 1978). This series also includes semiannual and special audits. Information includes balance sheet, summary of revenues and expenditure, cash balances, statement of taxes, statement of delinquent taxes, statement of other receipts, statement of fines and fees, etc. For retention of state auditor's copy, see records retention and disposition schedule for the state auditor.

D. Retention: six years after audit report released
[5/4/67...7/16/96; Rn, 1 NMAC 3.2.90.20.F510, 7/30/97; 1.15.4.510 NMAC - Rn, 1 NMAC 3.2.90.20.F510, 10/1/2000]

1.15.4.511 PETTY CASH FUND FILES:

A. Program: miscellaneous financial records
B. Maintenance system: agency preference
C. Description: records concerning the use of petty cash. Files may include petty cash request, vouchers, bank statements, receipts, reconciliation, etc.

D. Retention: three years after close of fiscal year in which created

[7/16/96; Rn, 1 NMAC 3.2.90.20.F511, 7/30/97; 1.15.4.511 NMAC - Rn, 1 NMAC 3.2.90.20.F511, 10/1/2000; A, 4/11/2002]

HISTORY OF 1.15.4 NMAC:

Pre-NMAC Filing History: The material in this part was derived from that previously filed with the State Records Center under:

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REPEALED