

TITLE 1 GENERAL GOVERNMENT ADMINISTRATION
CHAPTER 15 GENERAL RECORDS RETENTION AND DISPOSITION SCHEDULES (GRRDS)
PART 5 GRRDS, GENERAL FINANCIAL SCHEDULE (INTERPRETIVE)

1.15.5.1 ISSUING AGENCY: [New Mexico Commission of Public Records] - State Records Center and Archives
[8/8/96; 1.15.5.1 NMAC - Rn, 1 NMAC 3.2.90.1, 10/01/2000]

1.15.5.2 SCOPE: All New Mexico local governments and educational institutions
[8/8/96; 1.15.5.2 NMAC - Rn, 1 NMAC 3.2.90.2, 10/01/2000; A, 12/20/2010]

1.15.5.3 STATUTORY AUTHORITY: Section 14-3-6 NMSA 1978. Administrator: duties. The administrator shall establish a records management program for the application of efficient and economical management methods to the creation, utilization, maintenance, retention, preservation and disposal of official records. The administrator shall establish records disposal schedules for the orderly retirement of records and adopt regulations necessary for the carrying out of the public records act. Records disposal schedules shall be files with the librarian of the supreme court library, and shall not become effective until thirty days after the filing date.
[8/8/96; 1.15.5.3 NMAC - Rn, 1 NMAC 3.2.90.3, 10/01/2000]

1.15.5.4 DURATION: permanent
[8/8/96; 1.15.5.4 NMAC - Rn, 1 NMAC 3.2.90.4, 10/01/2000]

1.15.5.5 EFFECTIVE DATE: July 13, 1998
[8/8/96; 1.15.5.5 NMAC - Rn, 1 NMAC 3.2.90.21, 10/01/2000]

1.15.5.6 OBJECTIVE:

A. To establish a records management program for the application of and efficient and economical management methods to the creation, utilization, maintenance, retention, preservation and disposal of official records (Section 14-3-6 NMSA 1978).

B. To establish records disposal schedules for the orderly retirement of records and adopt regulations necessary for the carrying out of the public records act (Section 14-3-6 NMSA 1978).
[8/8/96; 1.15.5.6 NMAC - Rn, 1 NMAC 3.2.90.6, 10/01/2000]

1.15.5.7 DEFINITIONS:

A. "**Administrator**" means the state records administrator. (Section 14-3-2, NMSA 1978)

B. "**Agency**" means any state agency, department, bureau, board, commission, institution or other organization of the state government, the territorial government and the Spanish and Mexican governments in New Mexico. (Section 14-3-2, NMSA 1978)

C. "**Audit**" means a periodic examination of an organization to determine whether appropriate procedures and practices are followed.

D. "**Commission**" means the state commission of public records. (Section 14-3-2, NMSA 1978)

E. "**Microphotography**" means the transfer of images onto film and electronic imaging or other information storage techniques that meet the performance guidelines for legal acceptance of public records produced by information system technologies pursuant to regulations adopted by the commission.

F. "**Pending litigation**" means a proceeding in a court of law whose activity is in progress but not yet completed.

G. "**Record destruction**" means the process of totally obliterating information on records by any method to make the information unreadable or unusable under any circumstances.

H. "**Records management**" means the systematic control of all records from creation or receipt through processing, distribution, maintenance and retrieval, to their ultimate disposition.

I. "**Records retention period**" means the period of time during which records must be maintained by an organization because they are needed for operational, legal, fiscal, historical or other purposes.

J. "**Records retention schedule**" means a document prepared as part of a records retention program that lists the period of time for retaining records.

K. "**Public records**" means all books, papers, maps, photographs or other documentary materials, regardless of physical form or characteristics, made or received by any agency in pursuance of law or in connection

with the transaction of public business and preserved, or appropriate for preservation, by the agency or its legitimate successor as evidence of the organization, functions, policies, decisions, procedures, operations or other activities of the government, or because of the informational and historical value of data contained therein. (Section 14-4-2, NMSA 1978)

L. "Non-records" means extra copies of documents kept solely for convenience of reference, stocks of publications, records not usually included within the scope of the official records of an agency or government entity, and library material intended only for reference or exhibition. The following specific types of materials are non-records: materials neither made nor received in pursuance of statutory requirements nor in connection with the functional responsibility of the officer or agency; extra copies of correspondence; preliminary drafts; blank forms, transmittal letters or forms that do not add information; sample letters; and reading file or informational files. [5/19/97; 8/8/96; 1.15.5.7 NMAC - Rn, 1 NMAC 3.2.90.7, 10/01/2000; A, 12/20/2010]

1.15.5.8 INSTRUCTIONS:

A. Records retention and disposition schedules identify the types of records maintained by government agencies and specify a period of time which records must be retained. A retention period may be stated in terms of months or years and is sometimes expressed as contingent upon the occurrence of an event. There are two types of records retention and disposition schedules created by the state records center and archives for local governments. General interpretive schedules that list records common to all local government agencies and local government records retention and disposition schedules (LGRRDS) which are specific to local government offices. Each record series will be represented in the format listed below

- (1) **Program** - describes the function of the records
- (2) **Maintenance system** - describes how an agency files (organizes) records
- (3) **Description** - describes the purpose and content of a record
- (4) **Retention** - defines the length of time records must be kept before they are eligible for destruction

or archival preservation.

B. For records of an administrative nature, refer to the Records Retention and Disposition Schedule for General Administrative Records (For Use by Local Governments and Educational Institutions), (Interpretive) 1.15.3 NMAC.

C. For records of a financial nature, refer to the Records Retention and Disposition Schedule for General Financial Records, (Interpretive) 1.15.5 NMAC.

D. For records of a personnel nature, refer to the Records Retention and Disposition Schedule for General Personnel Records, (Interpretive) 1.15.7 NMAC.

E. For records of a medical nature, refer to the Records Retention and Disposition Schedule for General Medical Records, 1.15.8 NMAC.

F. Retention periods shall be extended until six months after all current or pending litigation, current claims, audit exceptions or court orders involving a record have been resolved or concluded.

G. The descriptions of files are intended to be evocative, not complete. For example, there will always be some documents that are filed in a file that are not listed in the description, and similarly, not every file will contain an example of each document listed in the description.

H. Confidentiality is denoted for each file but all materials in a file may be confidential. Refer to note. Where portions of file may be confidential, refer to legal counsel for agency.

I. Access to confidential documents or confidential files shall be only by authorization of agency or attorney general or by court order, unless otherwise provided by statute. Release of confidential documents to law enforcement and other government agencies, shall only be upon specific statutory authorization or court order.

J. All records, papers or documents may be photographed, microfilmed, digitized, scanned or reproduced on film in accordance with standards promulgated by the state records administrator. All imaging, microfilm or computer output microfilm systems shall be approved by the state records administrator prior to the destruction of source documents (Section 14-3-15 NMSA 1978). Such photographs, microfilms, photographic film or microphotographs shall be deemed to be an original record for all purposes, including introduction in evidence in all courts or administrative agencies. (Section 14-1-5, 14-1-6 NMSA 1978)

K. Data processing and other machine readable records. Many paper records are being eliminated when the information has been placed on magnetic tapes, disks, or other data processing media. In these cases, the information on the data processing medium should be retained for the length of time specified in records retention & disposition schedules for paper records and should be subject to the same confidentiality and access restrictions as paper records. When the destruction of a record is required, all versions of said record shall be electronically overwritten on machine readable media on which it is stored (or media destroyed). (See also 1.13.7 NMAC:

PERFORMANCE GUIDELINES FOR THE LEGAL ACCEPTANCE OF PUBLIC RECORDS PRODUCED BY INFORMATION TECHNOLOGY SYSTEMS).

L. Email messages that contain information sent or received by an agency in connection with the transaction of official government business or in pursuance of law are public records and are subject to retention requirements established in both general interpretive and local government records retention and disposition schedules.

[5/19/97; 8/8/96; 1.15.5.8 NMAC - Rn, 1 NMAC 3.2.90.8, 10/01/2000; A, 12/20/2010]

1.15.5.9 - 100 [RESERVED]

1.15.5.101 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

[8/29/94; 1/10/97; Rn, 1 NMAC 3.2.90.21.10.F101, 7/13/98; 1.15.5.101 NMAC - Rn, 1 NMAC 3.2.90.21.F101, 10/1/2000]

1.15.5.102 BUDGET APPROPRIATIONS REQUEST:

- A. Program:** budget records
- B. Maintenance system:** [RESERVED]
- C. Description:** final draft of proposed budget
- D. Retention:** three years after close of fiscal year in which created

[8/29/94; 1/10/97; Rn, 1 NMAC 3.2.90.21.10.F102, 7/13/98; 1.15.5.102 NMAC - Rn, 1 NMAC 3.2.90.21.F102, 10/1/2000]

1.15.5.103 OPERATING BUDGET:

- A. Program:** budget records
- B. Maintenance system:** [RESERVED]
- C. Description:** printed copy of annual budget showing projected receipts and expenditures.
- D. Retention:** three years after close of fiscal year in which created

[8/29/94; 1/10/97; Rn, 1 NMAC 3.2.90.21.10.F103, 7/13/98; 1.15.5.103 NMAC - Rn, 1 NMAC 3.2.90.21.F103, 10/1/2000]

1.15.5.104 BUDGET ADJUSTMENT REQUESTS:

- A. Program:** budget records
- B. Maintenance system:** [RESERVED]
- C. Description:** standard form for the revision of an approved operating budget detailing money amounts by line item with explanation and justification.
- D. Retention:** three years after close of fiscal year in which created

[8/29/94; 1/10/97; Rn, 1 NMAC 3.2.90.21.10.F104, 7/13/98; 1.15.5.104 NMAC - Rn, 1 NMAC 3.2.90.21.F104, 10/1/2000]

1.15.5.105 BUDGET STATUS REPORT, MONTHLY:

- A. Program:** budget records
- B. Maintenance system:** [RESERVED]
- C. Description:** report generated by finance department listing approved budget by category and line item. Information includes budget adjustments, amounts expended, encumbrances outstanding, unencumbered balance, etc.
- D. Retention:** three years after close of fiscal year in which created

[8/29/94; 1/10/97; Rn, 1 NMAC 3.2.90.21.10.F105, 7/13/98; 1.15.5.105 NMAC - Rn, 1 NMAC 3.2.90.21.F105, 10/1/2000]

1.15.5.106 - 200 [RESERVED]

1.15.5.201 ASSESSMENTS:

- A. **Program:** revenue records
- B. **Maintenance system:** [RESERVED]
- C. **Description:** records concerning the various levies imposed by statute to fund agency operations.

This is a minimum retention required subject to longer periods listed specifically in individual retention schedules (i.e., municipality schedule, county assessor schedule, etc.).

D. Retention: three years after close of fiscal year in which assessment is paid
[8/29/94; 1/10/97; Rn, 1 NMAC 3.2.90.21.20.F201, 7/13/98; 1.15.5.201 NMAC - Rn, 1 NMAC 3.2.90.21.F201, 10/1/2000]

1.15.5.202 INVOICES (AGENCY):

- A. **Program:** revenue records
- B. **Maintenance system:** [RESERVED]
- C. **Description:** copies of invoices used by various offices/departments 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. Copies of department invoices may be filed in payment invoice file, 1.15.5.204.

D. Retention:
 (1) **Finance department copy:** six years after close of fiscal year in which created
 (2) **Other department copy:** three years after close of fiscal year in which created
 [8/29/94; 1/10/97; Rn, 1 NMAC 3.2.90.21.20.F202, 7/13/98; 1.15.5.202 NMAC - Rn, 1 NMAC 3.2.90.21.F202, 10/1/2000]

1.15.5.203 RECEIPTS:

- A. **Program:** revenue records
- B. **Maintenance system:** [RESERVED]
- C. **Description:** department documents that record the receipt of any form of payment to the government entity.

D. Retention: three years after close of fiscal year in which created
[8/29/94; 1/10/97; Rn, 1 NMAC 3.2.90.21.20.F203, 7/13/98; 1.15.5.203 NMAC - Rn, 1 NMAC 3.2.90.21.F203, 10/1/2000]

1.15.5.204 PAYMENT INVOICE FILES:

- A. **Program:** revenue records
- B. **Maintenance system:** [RESERVED]
- C. **Description:** records concerning the purchase and payment of goods/services provided by the agency. File may include buyer's purchase documents, copy of agency's invoice, correspondence, memoranda, etc.

D. Retention:
 (1) **Finance department copy:** six years after close of fiscal year in which created
 (2) **Other department copy:** three years after close of fiscal year in which created
 [8/29/94; 1/10/97; Rn, 1 NMAC 3.2.90.21.20.F204, 7/13/98; 1.15.5.204 NMAC - Rn, 1 NMAC 3.2.90.21.F204, 10/1/2000]

1.15.5.205 DEPOSIT SLIPS:

- A. **Program:** revenue records
- B. **Maintenance system:** [RESERVED]
- C. **Description:** receipt verifying the amount deposited into bank account or deposited with treasurer.

D. Retention:
 (1) **Bank deposit slips:** three years after close of fiscal year in which created
 (2) **Treasurer's deposit slips:**
 (a) **Treasurer's copy:** three years after close of fiscal year in which created
 (b) **Finance department copy:** one year after audit report released
 (c) **Other department copy:** until audit report released
 [8/29/94; 1/10/97; Rn, 1 NMAC 3.2.90.21.20.F205, 7/13/98; 1.15.5.205 NMAC - Rn, 1 NMAC 3.2.90.21.F205, 10/1/2000]

1.15.5.206 REVENUE STATUS REPORT, MONTHLY:

- A. Program:** revenue records
- B. Maintenance system:** [RESERVED]
- C. Description:** report generated by finance department listing recap of budget adjustments by category and line item. Information includes original revenue estimate, adjusted revenue estimate, actual revenue year-to-date, unrealized revenue, current month revenues, etc.
- D. Retention:** three years after close of fiscal year in which created
[8/29/94; 1/10/97; Rn, 1 NMAC 3.2.90.21.20.F206, 7/13/98; 1.15.5.206 NMAC - Rn, 1 NMAC 3.2.90.21.F206, 10/1/2000]

1.15.5.207 CASH REPORTS, DAILY:

- A. Program:** revenue records
- B. Maintenance system:** [RESERVED]
- C. Description:** report generated by treasurer showing daily revenues deposited with treasurer by department.
- D. Retention:**
 - (1) **Treasurer's copy:** three years after close of fiscal year in which created
 - (2) **Finance department copy:** until audit report released
 - (3) **Other departments copy:** until audit report released
[8/29/94; 1/10/97; Rn, 1 NMAC 3.2.90.21.20.F207, 7/13/98; 1.15.5.207 NMAC - Rn, 1 NMAC 3.2.90.21.F207, 10/1/2000]

1.15.5.208 REVENUE CONTRACTS AND GRANTS:

- A. Program:** revenue records
- B. Maintenance system:** [RESERVED]
- C. Description:** records concerning contracts and grants received by an agency. Records include but are not limited to block of contract or 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 grant
[8/29/94; 1/10/97; Rn, 1 NMAC 3.2.90.21.20.F208, 7/13/98; 1.15.5.208 NMAC - Rn, 1 NMAC 3.2.90.21.F208, 10/1/2000]

1.15.5.209 - 300 [RESERVED]

1.15.5.301 VENDOR FILES:

- A. Program:** expenditure records
- B. Maintenance system:** [RESERVED]
- C. Description:** files/listings of vendors with whom agency is currently conducting business.
- D. Retention:** until superseded or until information is obsolete
[8/29/94; 1/10/97; Rn, 1 NMAC 3.2.90.21.30.F301, 7/13/98; 1.15.5.301 NMAC - Rn, 1 NMAC 3.2.90.21.F301, 10/1/2000]

1.15.5.302 REQUISITION FOR PURCHASE:

- A. Program:** expenditure records
- B. Maintenance system:** [RESERVED]
- C. Description:** request forms from the various offices/departments, which describe goods or services to be ordered by the purchasing department. Information includes requisition number, department name, delivery location, today's date, date goods/services required, item number, quantity, description, known suppliers, authorizing signature. Requisitions for purchase may be filed in payment voucher file, 1.15.5.310 NMAC.
- D. Retention:**
 - (1) **Finance department copy:** six years after close of fiscal year in which created
 - (2) **Other departments copy:** three years after close of fiscal year in which created
[8/29/94; 1/10/97; Rn, 1 NMAC 3.2.90.21.30.F302, 7/13/98; 1.15.5.302 NMAC - Rn, 1 NMAC 3.2.90.21.F302, 10/1/2000]

1.15.5.303 PURCHASE ORDERS (PURCHASE DOCUMENTS):

A. Program: expenditure records

B. Maintenance system: [RESERVED]

C. Description: office copies of purchase orders for goods and services paid for, or for goods and services yet to be delivered. Information includes vendor number, project number, date of purchase order, department, vendor name and address, shipping instruction, quantity ordered, unit of issue, description of goods/services ordered, general ledger account number, unit price, extended price, purchasing agent signature, individual who signs for receipt of goods/services and date received, and notations regarding any shortages in shipment. This record series includes both direct and contract purchase orders. Purchase orders may be filed in payment voucher file, 1.15.5.310 NMAC.

D. Retention:

(1) **Finance department copy:** six years after close of fiscal year in which created

(2) **Other departments copy:** three years after close of fiscal year in which created

[8/29/94; 1/10/97; Rn, 1 NMAC 3.2.90.21.30.F303, 7/13/98; 1.15.5.303 NMAC - Rn, 1 NMAC 3.2.90.21.F303, 10/1/2000]

1.15.5.304 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. Vendor invoices may be filed in payment voucher file, 1.15.5.310 NMAC.

D. Retention:

(1) **Finance department copy:** six years after close of fiscal year in which created

(2) **Other departments copy:** three years after close of fiscal year in which created

[8/29/94; 1/10/97; Rn, 1 NMAC 3.2.90.21.30.F304, 7/13/98; 1.15.5.304 NMAC - Rn, 1 NMAC 3.2.90.21.F304, 10/1/2000]

1.15.5.305 CONTRACT/AGREEMENT FILES:

A. Program: expenditure records

B. Maintenance system: [RESERVED]

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

D. Retention:

(1) **Finance department copy:** six years after termination of contract or agreement

(2) **Purchasing department copy:** six years after termination of contract or agreement

(3) **Other department copy:** six years after termination of contract or agreement

[8/29/94; 1/10/97; Rn, 1 NMAC 3.2.90.21.30.F305, 7/13/98; 1.15.5.305 NMAC - Rn, 1 NMAC 3.2.90.21.F305, 10/1/2000]

1.15.5.306 CONTRACT/AGREEMENT LOGS:

A. Program: expenditure records

B. Maintenance system: [RESERVED]

C. Description: lists of all agency contracts/agreements. Show contract/agreement number, agreement contractor termination date, type of contract/agreement, etc.

D. Retention: six years after termination of contract or agreement

[8/29/94; 1/10/97; Rn, 1 NMAC 3.2.90.21.30.F306, 7/13/98; 1.15.5.306 NMAC - Rn, 1 NMAC 3.2.90.21.F306, 10/1/2000]

1.15.5.307 BIDS/QUOTES:

A. Program: expenditure records

B. Maintenance system: [RESERVED]

C. Description: record of each bid submitted by vendors selling goods and/or services. Information includes request for quotation, bid spread sheet and bid award letter. Awarded bid may also be filed in payment voucher file, 1.15.5.310 NMAC, or in various contract or project files.

D. Retention: three years after close of fiscal year in which bid is awarded
[8/29/94; 1/10/97; Rn, 1 NMAC 3.2.90.21.30.F307, 7/13/98; 1.15.5.307 NMAC - Rn, 1 NMAC 3.2.90.21.F307, 10/1/2000]

1.15.5.308 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 various contract or project files.

D. Retention: three years after close of fiscal year in which bid is awarded
[8/29/94; 1/10/97; Rn, 1 NMAC 3.2.90.21.30.F308, 7/13/98; 1.15.5.308 NMAC - Rn, 1 NMAC 3.2.90.21.F308, 10/1/2000]

1.15.5.309 VOUCHERS (PAYMENT VOUCHERS):

A. Program: expenditure records

B. Maintenance system: [RESERVED]

C. Description: standard form used to authorize payment or reimbursement of expenses other than payroll. Information includes vendor name and address, vendor code, agency fund, quantities, description of goods/services, unit costs, total cost, authorizing signature, etc. Vouchers may be filed in payment voucher file, 1.15.5.310 NMAC.

D. Retention:

(1) **Finance department copy:** six years after close of fiscal year in which created

(2) **Other department copy:** three years after close of fiscal year in which created

[8/29/94; 1/10/97; Rn, 1 NMAC 3.2.90.21.30.F309, 7/13/98; 1.15.5.309 NMAC - Rn, 1 NMAC 3.2.90.21.F309, 10/1/2000]

1.15.5.310 PAYMENT VOUCHER FILES:

A. Program: expenditure records

B. Maintenance system: organization's preference

C. Description: records documenting completed transactions authorizing payment for services rendered, purchase of supplies or equipment, travel advance or reimbursement of work-related expenses incurred by an employee or public officer. Files may include supporting documentation such as copy of vouchers, invoices, purchase documents, expense reimbursement forms, travel reimbursement forms, receipts, travel advance forms, etc.

D. Retention: six years from close of fiscal year in which voucher created or in which audit is completed

[08/29/94, 01/10/97; Rn, 1 NMAC 3.2.90.21.30.F310, 07/13/98; 1.15.5.310 NMAC - Rn, 1 NMAC 3.2.90.21.F310, 10/1/2000; A, 12/20/2010]

1.15.5.311 WARRANTS:

A. Program: expenditure records

B. Maintenance system: [RESERVED]

C. Description: canceled or voided warrants issued for payment of goods and/or services. Information include date, warrant number, to whom paid, amount, signature of finance officer, etc.

D. Retention:

(1) **Canceled warrants:** six years after close of fiscal year in which created

(2) **Voided warrants:** until audit report released

[8/29/94; 1/10/97; Rn, 1 NMAC 3.2.90.21.30.F311, 7/13/98; 1.15.5.311 NMAC - Rn, 1 NMAC 3.2.90.21.F311, 10/1/2000]

1.15.5.312 CHECKS:

A. Program: expenditure records

B. Maintenance system: [RESERVED]

C. Description: canceled or voided checks issued for payment of goods and/or services. Information includes date, check number, to whom paid, amount, signature of finance officer, etc.

D. Retention:

- (1) **Canceled checks:** six years after close of fiscal year in which created
- (2) **Voided checks:** until audit report released

[8/29/94; 1/10/97; Rn, 1 NMAC 3.2.90.21.30.F312, 7/13/98; 1.15.5.312 NMAC - Rn, 1 NMAC 3.2.90.21.F312, 10/1/2000]

1.15.5.313 VOUCHER PAYMENT WARRANT REGISTER:

- A. Program:** expenditure records
- B. Maintenance system:** [RESERVED]
- C. Description:** record of warrants (checks) issued for payment of voucher. Register may show warrant number, vendor name, vendor code, voucher number, voucher date, vendor invoice number, fund (account) number, payment amounts, warrant date, etc.

- D. Retention:** six years after close of fiscal year in which created
- [8/29/94; 1/10/97; Rn, 1 NMAC 3.2.90.21.30.F313, 7/13/98; 1.15.5.313 NMAC - Rn, 1 NMAC 3.2.90.21.F313, 10/1/2000]

1.15.5.314 TRIP TICKET FILE:

- A. Program:** expenditure records
- B. Maintenance system:** [RESERVED]
- C. Description:** records concerning in-state and out-of-state travel requests.
- D. Retention:**

- (1) **Finance department copy:** six years after close of fiscal year in which created
 - (2) **Other department copy:** three years after close of fiscal year in which created
- [8/29/94; 1/10/97; Rn, 1 NMAC 3.2.90.21.30.F314, 7/13/98; 1.15.5.314 NMAC - Rn, 1 NMAC 3.2.90.21.F314, 10/1/2000]

1.15.5.315 VEHICLE MAINTENANCE FILE:

- A. Program:** expenditure records
- B. Maintenance system:** [RESERVED]
- C. Description:** records concerning vehicle maintenance. File may include receipts for gasoline credit cards, maintenance, repairs, etc.

- D. Retention:**
 - (1) **Finance department copy:** six years after close of fiscal year in which created
 - (2) **Motor pool copy:** one year after audit report released
 - (3) **Other department copy:** three years after close of fiscal year in which created
- [8/29/94; 1/10/97; Rn, 1 NMAC 3.2.90.21.30.F315, 7/13/98; 1.15.5.315 NMAC - Rn, 1 NMAC 3.2.90.21.F315, 10/1/2000]

1.15.5.316 ENCUMBRANCE DOCUMENTS:

- A. Program:** expenditure records
- B. Maintenance system:** [RESERVED]
- C. Description:** standard form for encumbering expenses. Shows line item, amount, encumbrance number, etc.

- D. Retention:**
 - (1) **Finance department copy:** three years after close of fiscal year in which created
 - (2) **Other department copy:** until audit report released
- [8/29/94; 1/10/97; Rn, 1 NMAC 3.2.90.21.30.F316, 7/13/98; 1.15.5.316 NMAC - Rn, 1 NMAC 3.2.90.21.F316, 10/1/2000]

1.15.5.317 DETAILED LIST OF ENCUMBRANCES:

- A. Program:** expenditure records
- B. Maintenance system:** [RESERVED]
- C. Description:** monthly printout showing encumbrances by line item, vendor, encumbrance number, and amount for previous month activity.

- D. Retention:**
- (1) **Finance department copy:**
- (a) **Year end report:** three years after close of fiscal year in which created

(b) **All other months:** until audit report released
(2) **Other department copy:** until audit report released
[8/29/94; 1/10/97; Rn, 1 NMAC 3.2.90.21.30.F317, 7/13/98; 1.15.5.317 NMAC - Rn, 1 NMAC 3.2.90.21.F317, 10/1/2000]

1.15.5.318 SUPPLEMENTARY ANALYSIS OF PRIOR YEAR ENCUMBRANCE:

- A. Program:** expenditure records
- B. Maintenance system:** [RESERVED]
- C. Description:** monthly printout showing year-to-date encumbrance activity.
- D. Retention:**

(1) **Finance department copy:**

- (a) **Year-end report:** three years after close of fiscal year in which created
- (b) **All other months:** until audit report released

(2) **Other department copy:** until audit report released

[8/29/94; 1/10/97; Rn, 1 NMAC 3.2.90.21.30.F318, 7/13/98; 1.15.5.318 NMAC - Rn, 1 NMAC 3.2.90.21.F318, 10/1/2000]

1.15.5.319 CONTRACT TAX FILE:

- A. Program:** expenditure records
- B. Maintenance system:** [RESERVED]
- C. Description:** records concerning the reporting to the IRS on monies paid out by agency on technical and professional service contracts.
- D. Retention:** one year after termination of contract, provided audit report released

[8/29/94; 1/10/97; Rn, 1 NMAC 3.2.90.21.30.F319, 7/13/98; 1.15.5.319 NMAC - Rn, 1 NMAC 3.2.90.21.F319, 10/1/2000]

1.15.5.320 - 400 [RESERVED]

1.15.5.401 TIME CARDS:

- A. Program:** payroll records
- B. Maintenance system:** [RESERVED]
- C. Description:** record of hours worked by employee. Information includes employee name, date, and hours worked.
- D. Retention:**

(1) **Finance department copy:** three years after close of fiscal year in which created

(2) **Other department copy:** until proved to payroll register

[8/29/94; 1/10/97; Rn, 1 NMAC 3.2.90.21.40.F401, 7/13/98; 1.15.5.401 NMAC - Rn, 1 NMAC 3.2.90.21.F401, 10/1/2000]

1.15.5.402 TIME SHEETS:

- A. Program:** payroll records
- B. Maintenance system:** [RESERVED]
- C. Description:** verification of the number of hours worked by employee. Information includes employee's name, employee number, hourly wage, days and hours worked, department head approval, etc.
- D. Retention:**

(1) **Finance department copy:** three years after close of fiscal year in which created

(2) **Other department copy:** until proved to payroll register

[8/29/94; 1/10/97; Rn, 1 NMAC 3.2.90.21.40.F402, 7/13/98; 1.15.5.402 NMAC - Rn, 1 NMAC 3.2.90.21.F402, 10/1/2000]

1.15.5.403 TRIAL PAYROLL:

- A. Program:** payroll records
- B. Maintenance system:** [RESERVED]
- C. Description:** weekly, bi-weekly or monthly printout showing breakdown of projected employee payroll.
- D. Retention:**

- (1) **Finance/payroll department copy:** until proved to payroll register
- (2) **Other department copy:** until proved to payroll register

[8/29/94; 1/10/97; Rn, 1 NMAC 3.2.90.21.40.F403, 7/13/98; 1.15.5.403 NMAC - Rn, 1 NMAC 3.2.90.21.F403, 10/1/2000]

1.15.5.404 PAYROLL REGISTER:

- A. Program:** payroll records
- B. Maintenance system:** [RESERVED]
- C. Description:** documents wages paid to employees for services rendered. Information includes name of employee, social security number, date of check, hourly or salaried amount, overtime, number of hours worked, deductions, etc.

D. Retention:

- (1) **Finance/payroll department (year end payroll register):** sixty years after date created
- (2) **Finance/payroll department (weekly, bi-weekly or monthly copies of payroll register):** until audit report released

- (3) **Other department copies:** until audit report released

[8/29/94; 1/10/97; Rn, 1 NMAC 3.2.90.21.40.F404, 7/13/98; 1.15.5.404 NMAC - Rn, 1 NMAC 3.2.90.21.F404, 10/1/2000]

1.15.5.405 EMPLOYEE YEAR-TO-DATE INFORMATION:

- A. Program:** payroll records
- B. Maintenance system:** [RESERVED]
- C. Description:** bi-weekly printout showing year-to-date totals by employee includes gross pay and deductions, etc.

D. Retention:

- (1) **Finance department copy:** three years after close of fiscal year in which created
- (2) **Other department copy:** until audit report released

[8/29/94; 1/10/97; Rn, 1 NMAC 3.2.90.21.40.F405, 7/13/98; 1.15.5.405 NMAC - Rn, 1 NMAC 3.2.90.21.F405, 10/1/2000]

1.15.5.406 VOUCHERS (PAYROLL):

- A. Program:** payroll records
- B. Maintenance system:** [RESERVED]
- C. Description:** standard form used to authorize payment (release of funds) for payroll.
- D. Retention:**

- (1) **Finance department copy:** six years after close of fiscal year in which created
- (2) **Other department copy:** three years after close of fiscal year in which created

[8/29/94; 1/10/97; Rn, 1 NMAC 3.2.90.21.40.F406, 7/13/98; 1.15.5.406 NMAC - Rn, 1 NMAC 3.2.90.21.F406, 10/1/2000]

1.15.5.407 WARRANTS (PAYROLL):

- A. Program:** payroll records
- B. Maintenance system:** [RESERVED]
- C. Description:** canceled or voided warrants (checks) issued for payment of goods and/or services. Information includes date, warrant number, to whom paid, amount, signature of finance officer, etc.

D. Retention:

- (1) **Canceled warrants:** six years after close of fiscal year in which created
- (2) **Voided warrants:** until audit report released

[8/29/94; 1/10/97; Rn, 1 NMAC 3.2.90.21.40.F407, 7/13/98; 1.15.5.407 NMAC - Rn, 1 NMAC 3.2.90.21.F407, 10/1/2000]

1.15.5.408 PAYROLL WARRANT REGISTER:

- A. Program:** payroll records
- B. Maintenance system:** [RESERVED]

C. Description: registers summarizing the information on payroll warrants (checks) issued. Information includes employee name, social security number, amount of warrant (check), state and federal income tax deductions, other deductions, year-to-date totals per pay period, etc.

D. Retention: six years after close of fiscal year in which created
[8/29/94; 1/10/97; Rn, 1 NMAC 3.2.90.21.40.F408, 7/13/98; 1.15.5.408 NMAC - Rn, 1 NMAC 3.2.90.21.F408, 10/1/2000]

1.15.5.409 W-2 FORMS:

A. Program: payroll records
B. Maintenance system: [RESERVED]
C. Description: employer's copy of employee's total earnings and withholdings for the calendar year reported to the internal revenue service. Information includes employer's identification number, employer's name and address, employee's social security number, federal income tax withheld, FICA taxes withheld, total FICA wages and state income tax withheld.

D. Retention: five years after close of calendar year for which created
[8/29/94; 1/10/97; Rn, 1 NMAC 3.2.90.21.40.F409, 7/13/98; 1.15.5.409 NMAC - Rn, 1 NMAC 3.2.90.21.F409, 10/1/2000]

1.15.5.410 - 500 [RESERVED]

1.15.5.501 JOURNALS:

A. Program: general financial records
B. Maintenance system: [RESERVED]
C. Description: department machine or hand posted books of original entry.
D. Retention: six years after close of fiscal year in which created
[8/29/94; 1/10/97; Rn, 1 NMAC 3.2.90.21.50.F501, 7/13/98; 1.15.5.501 NMAC - Rn, 1 NMAC 3.2.90.21.F501, 10/1/2000]

1.15.5.502 LEDGERS, GENERAL:

A. Program: general financial records
B. Maintenance system: [RESERVED]
C. Description: department machine or hand posted books of final entry.
D. Retention: six years after close of fiscal year in which created.
[8/29/94; 1/10/97; Rn, 1 NMAC 3.2.90.21.50.F502, 7/13/98; 1.15.5.502 NMAC - Rn, 1 NMAC 3.2.90.21.F502, 10/1/2000]

1.15.5.503 TRANSACTION REGISTER, MONTHLY:

A. Program: general financial records
B. Maintenance system: [RESERVED]
C. Description: computer generated equivalent to a general which shows the opening cash balance, items adding to the balance in detail, items decreasing the balance in detail, etc.

D. Retention:
(1) **Finance department copy:** six years after close of fiscal year in which created
(2) **Other department copy:** three years after close of fiscal year in which created
[8/29/94; 1/10/97; Rn, 1 NMAC 3.2.90.21.50.F503, 7/13/98; 1.15.5.503 NMAC - Rn, 1 NMAC 3.2.90.21.F503, 10/1/2000]

1.15.5.504 ACCOUNT TRANSFER ORDER:

A. Program: general financial records
B. Maintenance system: [RESERVED]
C. Description: shows account names and codes, item codes, amounts to and from for the transfer of cash. Record series includes special purpose transfer orders that include encumbrance detail.

D. Retention:
(1) **Finance department copy:** six years after close of fiscal year in which created
(2) **Treasurer's copy:** three years after close of fiscal year in which created
(3) **Other department copy:** three years after close of fiscal year in which created

[8/29/94; 1/10/97; Rn, 1 NMAC 3.2.90.21.50.F504, 7/13/98; 1.15.5.504 NMAC - Rn, 1 NMAC 3.2.90.21.F504, 10/1/2000]

1.15.5.505 VOUCHERS (JOURNAL):

- A. Program:** general financial records
- B. Maintenance system:** [RESERVED]
- C. Description:** standard form used to correct (adjust) journal entries. Shows date, account, department, activity, line codes, reference numbers, amounts, etc.

D. Retention:

- (1) Finance department copy:** six years after close of fiscal year in which created
- (2) Other department copy:** three years after close of fiscal year in which created

[8/29/94; 1/10/97; Rn, 1 NMAC 3.2.90.21.50.F505, 7/13/98; 1.15.5.505 NMAC - Rn, 1 NMAC 3.2.90.21.F505, 10/1/2000]

1.15.5.506 RECONCILIATION OF CASH TRANSACTIONS, MONTHLY:

- A. Program:** general financial records
- B. Maintenance system:** [RESERVED]
- C. Description:** record which reconciles the cash balance per the finance department accounting with the cash balance per the treasurer's accounting and provides a detailed listing of all outstanding items.

D. Retention:

- (1) Finance department copy:** six years after close of fiscal year in which created
- (2) Treasurer's copy:** three years after close of fiscal year in which created
- (3) Other department copy:** three years after close of fiscal year in which created

[8/29/94; 1/10/97; Rn, 1 NMAC 3.2.90.21.50.F506, 7/13/98; 1.15.5.506 NMAC - Rn, 1 NMAC 3.2.90.21.F506, 10/1/2000]

1.15.5.507 [RESERVED]

1.15.5.508 BANK STATEMENTS:

- A. Program:** general financial records
- B. Maintenance system:** [RESERVED]
- C. Description:** records showing historical record of cash receipts and disbursements.
- D. Retention:** six years after close of fiscal year in which created

[8/29/94; 1/10/97; Rn, 1 NMAC 3.2.90.21.50.F508, 7/13/98; 1.15.5.508 NMAC - Rn, 1 NMAC 3.2.90.21.F508, 10/1/2000]

1.15.5.509 INVENTORY OF FIXED ASSETS:

- A. Program:** general 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

[8/29/94; 1/10/97; Rn, 1 NMAC 3.2.90.21.50.F509, 7/13/98; 1.15.5.509 NMAC - Rn, 1 NMAC 3.2.90.21.F509, 10/1/2000]

1.15.5.510 AUDIT REPORTS:

- A. Program:** general financial records
- B. Maintenance system:** [RESERVED]
- C. Description:** printed report documenting the annual audit of funds. These reports, prepared by an outside accounting firm, are categorized by the various offices and further classified by accounts to which they relate. This series also includes semiannual and special audits. Information includes balance sheet, summary of revenue and expenditures, cash balances, statement of taxes, statement of delinquent taxes, statement of other receipts, statement of fines and fees.

D. Retention: permanent

[8/29/94; 1/10/97; Rn, 1 NMAC 3.2.90.21.50.F510, 7/13/98; 1.15.5.510 NMAC - Rn, 1 NMAC 3.2.90.21.F510, 10/1/2000]

1.15.5.511 PETTY CASH FUND FILES:

- A. Program:** general financial records
- B. Maintenance system:** [RESERVED]
- C. Description:** records concerning the use of petty cash monies. File may include petty cash request, petty cash vouchers, petty cash canceled checks, petty cash bank statements, receipts, cash reconciliation, etc.
- D. Retention:** until audit report released

[8/29/94; 1/10/97; Rn, 1 NMAC 3.2.90.21.50.F511, 7/13/98; 1.15.5.511 NMAC - Rn, 1 NMAC 3.2.90.21.F511, 10/1/2000]

HISTORY OF 1.15.5 NMAC:

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

SRC Rule No. 93-11, Records Retention and Disposition Schedule For General Financial Records (For Use By All State Agencies That Do Not Voucher Through The NM Department of Finance and Administration), 7/29/94.