

102 – General Financial Records File Plan

This file plan was developed to be a guide for public employees. This guidance document was created to ensure consistent records classification and to provide agencies with other relevant record information. The final disposition authority resides in the Functional Records Retention and Disposition Schedule (FRRDS), 1.21.2 NMAC. The file plan applies to all media formats (i.e., paper, digital, microforms, magnetic, etc.).

For all record processed through the Department of Finance and Administration's (DFA) SHARE system, the official copy of record is the record in that system. DFA is the official record keeper of those records. Those record are subject to the required retention. However the necessity to comply with audits the agency needs to retain the paper originals until a compliant audit has been released.

102-001 APPROPRIATIONS REQUEST AND OPERATING BUDGET:

Division/unit: Budget records

Maintenance system: Chronological by fiscal year

Record series content: 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, 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.

Classification: 1.21.2.326 NMAC, Annual Budget

File closure: Close of fiscal year in which created
[New – 03/31/2021]

102-002 BUDGET ADJUSTMENT REQUESTS:

Division/unit: Budget records

Maintenance system: Chronological by fiscal year

Record series content: 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.

Classification: 1.21.2.326 NMAC, Annual Budget

File closure: Close of fiscal year in which created
[New – 03/31/2021]

102-003 CAPITOL PROJECT REQUESTS:

Division/unit: Budget records

Maintenance system: Chronological by fiscal year

Record series content: 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.

Classification: 1.21.2.112 NMAC, Program and Project Files

File closure: Close of fiscal year in which created

[New – 03/31/2021]

102-004 MONTHLY BUDGET STATUS REPORT:

Division/unit: Budget records

Maintenance system: Chronological by fiscal year

Record series content: 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.

Classification: 1.21.2.310 NMAC, Reports - Accounting

File closure: Close of fiscal year in which created

[New – 03/31/2021]

102-005 to 102-050

102-051 ASSESSMENTS:

Division/unit: Revenue records

Maintenance system: Chronological by fiscal year

Record series content: Agency documents that record and advise the payer of the various levies imposed by statute to fund government operations. Agency documents that record and advise the payer of the various levies imposed by statute to fund government operations.

Classification: 1.21.2.303 NMAC, Accounts Receivable

File closure: Close of fiscal year in which created

[New – 03/31/2021]

102-052 INVOICES:

Division/unit: Revenue records

Maintenance system: Chronological by fiscal year

Record series content: Agency documents that record and advise a consumer of a charge for goods sold or services rendered by the state.

Classification: 1.21.2.303 NMAC, Accounts Receivable

File closure: Close of fiscal year in which created

[New – 03/31/2021]

102-053 RECEIPTS (REVENUE):

Division/unit: Revenue records

Maintenance system: Chronological by fiscal year

Record series content: 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.

Classification: 1.21.2.309 NMAC, Ledgers

File closure: Close of fiscal year in which created

[New – 03/31/2021]

102-054 DEPOSIT SLIPS:

Division/unit: Revenue records

Maintenance system: Chronological by fiscal year

Record series content: Receipted deposit slips for the deposit of money by a state agency.

Classification: 1.21.2.303 NMAC, Accounts Receivable

File closure: Close of fiscal year in which created

[New – 03/31/2021]

102-055 MONTHLY REVENUE STATUS REPORT:

Division/unit: Revenue records

Maintenance system: Chronological by fiscal year

Record series content: 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.

Classification: 1.21.2.310 NMAC, Reports - Accounting

File closure: Close of fiscal year in which created

[New – 03/31/2021]

102-056 TRIAL BALANCE BY ACCOUNTING DISTRIBUTION:

Division/unit: Revenue records

Maintenance system: Chronological by fiscal year

Record series content: DFA generated report concerning each accounting transaction processed during the period. Record may show information by balance sheet account, object, revenue source, opening balances, detail of activity during the period and ending balances.

Classification: 1.21.2.310 NMAC, Reports - Accounting

File closure: Close of fiscal year in which created

[New – 03/31/2021]

102-057 REVENUE CONTRACTS AND GRANTS:

Division/unit: Revenue records

Maintenance system: Chronological by fiscal year

Record series content: Contracts and grants for the receipt of monies by the New Mexico state government from other sources. File may include block grants, negotiated grants, federal agency grants, etc.

Classification:

(A) **Contracts:** 1.21.2.604 NMAC, Goods and Services

(B) **Grants:** 1.21.2.122 NMAC, Grant Administration

File closure: Date contract or agreement terminated

[New – 03/31/2021]

102-058 GIFTS/DONATIONS FILE:

Division/unit: Revenue records

Maintenance system: Chronological by fiscal year

Record series content: 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.

Classification: 1.21.2.306 NMAC, Donations

File closure: Close of fiscal year in which created

[New – 03/31/2021]

102-059 to 102-100

102-101 PURCHASE DOCUMENT:

Division/unit: Expenditure records

Maintenance system: Chronological by fiscal year

Record series content: Form used by state agencies to reserve their budget for specific purchase (i.e., to record encumbrances and reserve or designate fund balances). Form may show 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.

Classification: 1.21.2.301 NMAC, Accounts Payable

File closure: Close of fiscal year in which created
[New – 03/31/2021]

102-102 PURCHASE DOCUMENT MODIFICATION:

Division/unit: Expenditure records

Maintenance system: Chronological by fiscal year

Record series content: Form used to post adjustments to an existing purchase document (form SPD-101A). Form may show vendor code, vendor name and order address, seller fund, page, date, PD (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.

Classification: 1.21.2.301 NMAC, Accounts Payable

File closure: Close of fiscal year in which created
[New – 03/31/2021]

102-103 VENDOR INVOICES:

Division/unit: Expenditure records

Maintenance system: Chronological by fiscal year

Record series content: Invoices submitted by various vendors supplying goods and/or services. Record may show vendor name and address, date of purchase, purchase order number, invoice number, items or services purchased, amounts, total, etc.

Classification: 1.21.2.301 NMAC, Accounts Payable

File closure: Close of fiscal year in which created
[New – 03/31/2021]

102-104 RECIEPTS (EXPENDITURE):

Division/unit: Expenditure records

Maintenance system: Chronological by fiscal year

Record series content: 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.

Classification: 1.21.2.301 NMAC, Accounts Payable

File closure: Close of fiscal year in which created
[New – 03/31/2021]

102-105 CONTRACT/AGREEMENT FILES:

Division/unit: Expenditure records

Maintenance system: Chronological by fiscal year

Record series content: 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, etc.

Classification: 1.21.2.604 NMAC, Goods and Services

File closure: Date contract or agreement terminated
[New – 03/31/2021]

102-106 CONTRACT/AGREEMENT IDENTIFICATION LOGS:

Division/unit: Expenditure records

Maintenance system: Chronological by fiscal year

Record series content: Log used by agencies to track contracts/agreements. Log may show contractor name, contract number, contract begin/end dates, dollar amount, reason for services, etc.

Classification: 1.21.2.110 NMAC, Logs

File closure: Date contract or agreement terminated

[New – 03/31/2021]

102-107 CONTRACT TAX FILE:

Division/unit: Expenditure records

Maintenance system: Chronological by fiscal year

Record series content: Records concerning reporting to the internal revenue service on monies paid out by agency on technical contracts.

Classification: 1.21.2.413 NMAC, Federal Compliance and Reporting

File closure: Close of fiscal year in which created

[New – 03/31/2021]

102-108 REQUEST FOR PROPOSAL:

Division/unit: Expenditure records

Maintenance system: Chronological by fiscal year

Record series content: 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.

Classification: 1.21.2.346 NMAC, Bids, Proposals and Quotes

File closure: Close of fiscal year in which created

[New – 03/31/2021]

102-109 QUOTES/BIDS:

Division/unit: Expenditure records

Maintenance system: Chronological by fiscal year

Record series content: Record of each bid submitted by vendors selling goods or services. File may include request for quotation, bid spread sheet and bid award letter. Awarded bid may also be filed in various contract or project files.

Classification: 1.21.2.346 NMAC, Bids, Proposals and Quotes

File closure: Close of fiscal year in which created

[New – 03/31/2021]

102-110 PAYMENT VOUCHER FILES:

Division/unit: Expenditure records

Maintenance system: Chronological by fiscal year

Record series content: 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. 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.

Classification: 1.21.2.301 NMAC, Accounts Payable

File closure: Close of fiscal year in which created

[New – 03/31/2021]

102-111 WARRANTS:

Division/unit: Expenditure records

Maintenance system: Chronological by fiscal year

Record series content: Warrants issued for payment of goods and or services. Warrant may show date, warrant number, to whom paid, amount, signature of finance officer, etc.

Classification: 1.21.2.301 NMAC, Accounts Payable

File closure: Close of fiscal year in which created
[New – 03/31/2021]

102-112 CHECKS:

Division/unit: Expenditure records

Maintenance system: Chronological by fiscal year

Record series content: Check may show date, check number, payee, amount, banking routing number, account number, signature of person authorizing payment, etc.

Classification: 1.21.2.301 NMAC, Accounts Payable

File closure: Close of fiscal year in which created
[New – 03/31/2021]

102-113 VEHICLE MAINTENANCE FILE:

Division/unit: Expenditure records

Maintenance system: Chronological by fiscal year

Record series content: Checks issued by an agency for payment of goods or services. File may contain receipts for gasoline credit cards, routine maintenance logs, repairs completed, etc.

Classification: 1.21.2.152 NMAC, Maintenance and Repairs

File closure: Date of disposition of vehicle
[New – 03/31/2021]

102-114 SUMMARY LISTING OF ENCUMBRANCES:

Division/unit: Expenditure records

Maintenance system: Chronological by fiscal year

Record series content: Report generated by DFA concerning information on all encumbrance activity through the end of the month for current and prior year encumbrances. Summary may show object code, encumbrance number, line number, vendor code, original encumbrance amount, current month activity, year-to-date activity and unliquidated encumbrance amounts.

Classification: 1.21.2.310 NMAC, Reports - Accounting

File closure: Close of fiscal year in which created
[New – 03/31/2021]

102-115 SUMMARY LISTING OR PRIOR YEAR ENCUMBRANCES:

Division/unit: Expenditure records

Maintenance system: Chronological by fiscal year

Record series content: Report generated by DFA concerning an agency's prior year encumbrance. Summary may show object code, encumbrance number, balance at July first, current month activity, year-to-date activity and unliquidated encumbrance amounts.

Classification: 1.21.2.310 NMAC, Reports - Accounting

File closure: Close of fiscal year in which created
[New – 03/31/2021]

102-116 PETTY CASH FUND FILES:

Division/unit: Expenditure records

Maintenance system: Chronological by fiscal year

Record series content: Records concerning the use of petty cash. Files may include petty cash request, vouchers, bank statements, receipts, reconciliation, etc.

Classification: 1.21.2.301 NMAC, Accounts Payable

File closure: Close of fiscal year in which created

[New – 03/31/2021]

102-117 to 102-150

102-151 TIME/ATTENDANCE SHEETS:

Division/unit: Payroll records

Maintenance system: Chronological by fiscal year

Record series content: 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. Form may 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.

Classification: 1.21.2.235 NMAC, Time and Attendance

File closure: Close of fiscal year in which created

[New – 03/31/2021]

102-152 PAYROLL REGISTER:

Division/unit: payroll records

Maintenance system: Chronological by fiscal year

Record series content: Payroll report generated by DFA to document gross pay, payroll deductions, state contributions, net pay and identifies proper line items to be charged. Register may show 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.

Classification: 1.21.2.212 NMAC, Payroll Registers

File closure: Close of fiscal year in which created

[New – 03/31/2021]

102-153 SALARY OR PAYROLL VOUCHERS:

Division/unit: payroll records

Maintenance system: Chronological by fiscal year

Record series content: Vouchers submitted by an agency authorizing DFA to charge salary and benefit expenditures to a specific fund. Vouchers may show voucher number, date, name of department or bureau, amount of deductions, accounting classification, warrant number, check number, etc.

Classification: 1.21.2.301 NMAC, Accounts Payable

File closure: Close of fiscal year in which created

[New – 03/31/2021]

102-154 to 102-200

102-201 JOURNALS:

Division/unit: General financial records

Maintenance system: Chronological by fiscal year

Record series content: Agency machine or hand posted records of original financial entry transactions routinely organized by account type (i.e., encumbrances, vouchers, deposits, transfers, etc.)

Classification: 1.21.2.308 NMAC, Journal Entries

File closure: Close of fiscal year in which created

[New – 03/31/2021]

102-202 LEDGERS, GENERAL:

Division/unit: General financial records

Maintenance system: Chronological by fiscal year

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

Classification: 1.21.2.309 NMAC, Ledgers

File closure: Close of fiscal year in which created

[New – 03/31/2021]

102-203 OPERATING TRANSFER:

Division/unit: General financial records

Maintenance system: Chronological by fiscal year

Record series content: Record concerning central financial reporting and accounting system (C-FRAS) operating transfers of cash between funds. Form may show 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 approved and date.

Classification: 1.21.2.304 NMAC, Account Transfers

File closure: Close of fiscal year in which created

[New – 03/31/2021]

102-204 JOURNAL VOUCHER:

Division/unit: General financial records

Maintenance system: Chronological by fiscal year

Record series content: Record concerning correction of errors of previously posted/recorded central financial reporting and accounting system (C-FRAS) transactions, summary entries, and accrual entries. Form may show 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.

Classification: 1.21.2.301 NMAC, Accounts Payable

File closure: Close of fiscal year in which created

[New – 03/31/2021]

102-205 RECONCILIATION OF CASH TRANSACTIONS:

Division/unit: General financial records

Maintenance system: Chronological by fiscal year

Record series content: State treasurer's office (STO) generated report used to reconcile the DFA cash balance with the STO cash balance. Report may show date, agency name, agency code, treasurer's balance, outstanding warrants, voucher number, warrant number, amount, total number for outstanding warrants, balance, and difference.

Classification: 1.21.2.331 NMAC, Reconciliations and Balancing

File closure: Close of fiscal year in which created

[New – 03/31/2021]

102-206 RECONCILIATION CONFIRMATION FORM AND INSTRUCTIONS:

Division/unit: General financial records

Maintenance system: Chronological by fiscal year

Record series content: 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 may show agency code, agency name, fund/agency/organization, document type, document identification number, amount, explanation, month, date, preparer's signature and phone number.

Classification: 1.21.2.331 NMAC, Reconciliations and Balancing

File closure: Close of fiscal year in which created

[New – 03/31/2021]

102-207 BALANCE SHEET:

Division/unit: General financial records

Maintenance system: Chronological by fiscal year

Record series content: Record concerning an agency's balance sheet account balances. Sheet may show assets, liabilities and fund balances.

Classification: 1.21.2.310 NMAC, Reports - Accounting

File closure: Close of fiscal year in which created

[New – 03/31/2021]

102-208 BANK STATEMENTS:

Division/unit: General financial records

Maintenance system: Chronological by fiscal year

Record series content: 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.

Classification: 1.21.2.322 NMAC, Statements and Reports - Bank Administration

File closure: Close of fiscal year in which created

[New – 03/31/2021]

102-209 INVENTORY OF FIXED ASSETS:

Division/unit: General financial records

Maintenance system: Chronological by fiscal year

Record series content: Records concerning holdings of furniture and equipment. Record may show item description, item location, identification number, serial number, model number, date of acquisition, original cost, etc.

Classification: 1.21.2.316 NMAC, Fixed Assets

File closure: Close of fiscal year in which created

[New – 03/31/2021]

102-210 AUDIT REPORTS:

Division/unit: General financial records

Maintenance system: Chronological by fiscal year

Record series content: 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). Report may show 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.

Classification: 1.21.2.414 NMAC, Financial - Audits

File closure: Close of fiscal year in which created

[New – 03/31/2021]