



Supporting Documentation Filing and Retention Guide

Purpose

In the interest of streamlining government operations, the Office of Administration, Division of Accounting and the Secretary of State, Records Management Division reached agreement to allow state agencies more direct control over the filing and retention of their payment supporting documentation. Beginning with the filing of FY 2006 (July 1, 2005) supporting documentation, state agencies will hold the primary responsibility for filing and retaining the original supporting documentation of all documents where agencies apply the final approval. These documents will no longer need to be submitted to OA Accounting.

This document provides guidance to state agencies for carrying out this change. This guidance has been jointly developed by the Office of Administration and the Secretary of State's Office. These instructions apply only to the hard-copy supporting documentation records, not to records contained in the SAM II electronic system.

Filing and Retention Responsibilities

The attached [Filing and Retention Responsibilities Table](#) provides a listing of statewide document types, and defines which organization has responsibility for filing and retaining each document type. Those listed as "Agency" are covered by these instructions.

Filing and Retention Procedures

Open/Active Records

All supporting documentation records generated during a given fiscal year are considered **open** (or **active**) records until the end of the fiscal year. Agencies should file active supporting documentation as it is created throughout the year, in the following filing sequence.

Fiscal Year
Document Type
Agency Number
Document Number

If an agency chooses to use a different filing order to facilitate its finding and retrieval, then it must establish and maintain an index which allows it to link its chosen filing sequence with the above-prescribed filing sequence.

Agencies will file the original supporting documentation in their office, and will not send it to OA Accounting. Therefore, there should be no need to make duplicate copies for reference purposes. The open/active supporting documentation should be filed in file folders rather than in envelopes, using filing cabinets, lateral files, open shelves, or other appropriate office filing equipment. File folders may contain multiple documents, as long as they are filed in sequence. By the end of the fiscal year, all supporting documentation related to that fiscal year will have been filed in the active files in the office.

Closed/Inactive Records

At the end of the fiscal year, after all accounting activity has concluded, that fiscal year's files are considered **closed** (or **inactive**). It is at this point that the retention period begins. The retention period for these records is defined in the General Records Schedule, maintained by the Secretary of State's Records Management Division, and is applicable to all state agencies. The retention period for closed supporting documentation records is 5 years from closure for all funding sources except Federal Highway funds, and 12 years from closure for Federal Highway funds.

Although closed, the supporting documentation may need to be referred to -- for preparing similar new transactions, resolving outstanding payment issues, or other business purposes. This period of high reference activity may extend for several months. **Therefore, agencies will retain the prior fiscal year's supporting documentation records on-site for 1 year after they are closed.** It is expected that this will provide agencies much faster access to the original documentation when needed than they had in the past.

At the same time they close the prior fiscal year's records, agencies will set up files for the new fiscal year. Thus, at any given time an agency will have on hand its prior fiscal year's closed records and its current fiscal-year-to-date's open records. This should not present space problems for most agencies. If filing equipment is in short supply, an agency may choose to transfer the closed records to records storage boxes to keep on-site for a year. If so, the agency must be sure to retain the same filing sequence as when the files were active so that the supporting documentation can be easily found when needed. An agency may discuss a serious space problem on a case-by-case basis with the Records Analyst assigned to the agency; contact the Records Management Division.

At the end of 1 year of on-site retention of the closed records, the records may be sent to the State Records Center for the remainder of their retention period. Supporting documentation transferred to the State Records Center for storage must remain in file folders in its original filing sequence. Instructions for preparing the transmittal form and sending the records to the State Records Center are found in the Records Management Program Manual at <http://www.sos.mo.gov/records/recmgmt/rmpm/default.asp>.

Retrieval of Supporting Documentation

Retrieval of the files transferred to the State Records Center by a state agency is requested by the agency that transferred the supporting documentation to the State Records Center. State agencies must include in their reference request the box number that the requested document is in, and the document number. The document number will correspond to the same filing sequence as used by the agency when the files were open, for ease of retrieval. Procedures for requesting records from the State Records Center are found in the Records Management Program Manual at <http://www.sos.mo.gov/records/recmgmt/rmpm/default.asp>.

The original supporting documentation filed at an agency or stored at the State Records Center can not be released to anyone other than the agency office that filed the original supporting documentation. Review of the supporting documentation must be performed at the filing state agency site and returned to the agency staff responsible for the filing of the original supporting documentation. The state agency staff responsible for the filing of the original supporting

documentation must re-file the supporting documentation at the agency or State Records Center when the requestor is finished with his/her review. One exception to this procedure is the subpoena of original supporting documentation by a court or other body.

State agency staff must accompany any original record released outside of the state agency for purposes, such as compliance with a subpoena, requiring the original supporting documentation. If allowed by the entity that subpoenas the records, the state agency can make copies of the supporting documentation and certify the documentation as copies of the original files. Original records of the state can not be turned over to any source other than the agency responsible for the filing of the originals or the State Records Center without a state agency staff member from the filing agency present.

Outside requests for information received by the state agency responsible for filing the original documentation is handled as follows:

- If the request does not require a review of the supporting documentation, (for example: vendor inquiries for payment date or combination of referenced invoices, department inquiries regarding accounting distribution) online inquiries will be done using SAM II. The data is also available through the Data Warehouse.
- If the request requires a review of the supporting documentation after it has been transferred from the agency, the agency will process the request by retrieving the information from the State Records Center.
- If the request for information is from a federal, state or departmental auditor or from a source, such as a newspaper, outside of state government, the agency will process the request by retrieving the information from the State Records Center. The agency will notify the auditor that the information may be viewed at the agency office.

Retrieval of files transferred to the State Records Center by OA/ACCT (including FY 2005 and prior supporting documentation) is requested by OA/ACCT. Requests by state agencies for document retrieval of files filed by OA/ACCT requires the completion of a State of Missouri, Office of Administration, Division of Accounting, Batch Retrieval Sheet. Agencies electronically forward these sheets to OA/ACCT through email to OASAMIIAccounting@oa.mo.gov. OA/ACCT will request the retrieval of the files from the State Records Center. OA/ACCT will contact the agency when the files are available for review.

Disposition of Supporting Documentation

At the end of the 5 year or 12 year retention period, the State Records Center will send a Destruction Certificate to the agency, identifying those records that are eligible for destruction. The agency should review the certificate to ensure that none of the records are needed at that time for ongoing business purposes or current or potential litigation. If there is a need to suspend destruction, the agency must notify the State Records Center immediately. Otherwise, the agency will sign the Destruction Certificate and return it promptly to the State Records Center. The records will then be destroyed.

Policies

1. For audit purposes, agencies are responsible for maintaining adequate supporting documentation for all transactions.
2. Maintenance of supporting documentation for all system and subsystem transactions must be retained as defined in the General Records Schedule and/or in this policy, whichever is greater.
3. Agencies file and retain all supporting documentation for those documents for which the agency applied the final approval to the document.
4. Agencies submit to OA all supporting documentation for documents that an Office of Administration (OA) agency applies final approval to. This documentation must be submitted to the appropriate division within OA (as outlined in the attached [Filing and Retention Responsibilities Table](#)) on the day the agency approvals are applied.
5. The statewide filing order is by Fiscal Year – Document Type – Agency Number – Document Number. If an agency chooses to use a different filing order to facilitate its finding and retrieval, then it must establish and maintain an index which allows it to link its chosen filing sequence with the preferred filing sequence.
6. Each agency files their supporting documentation in their office throughout the fiscal year as it is created. These are considered to be open or active files.
7. At the end of the fiscal year, when accounting activity has ceased, the files are considered closed or inactive.
8. Agencies maintain active supporting documentation files during the current fiscal year and inactive/closed files from the prior fiscal year for 1 year. At the end of the 1-year on-site retention of the inactive/closed files, the files can be transferred to the State Records Center for the remaining years of their retention.
9. The total retention period as defined in the General Records Schedule begins when the files are closed at the end of the fiscal year.
10. Files transferred to the State Records Center must remain in the same filing sequence as when they were active for ease of retrieval.
11. Supporting documentation should be maintained in file folders rather than in envelopes.
12. All retrieval requests for supporting documentation transferred to the State Records Center are prepared and submitted by the agency that transferred the files to the State Records Center. No other agency will have access to the records.
13. **Copies** of original supporting documentation cannot be filed at the State Records Center.

Filing and Retention Responsibilities Table

Below is a schedule providing the majority of the statewide document types and the agency responsible for the primary filing/retention responsibilities:

Document Type	Descriptive Name	Filing/Retention Responsibility
	Vendor Input Form	OA Accounting
	Customer Table Maintenance Form	OA Accounting
AL	Allotment	OA Budget & Planning
AM	Price Agreement Master	OA DPMM or Agency that established the Price Agreement
AP	Appropriation	OA Budget & Planning
AR	Agency Reserve	Agency
BT	Bid Tabulation	OA DPMM or Agency that conducted Bid process
CI	Stock Issue Confirmation	Agency
CR/CRP	Cash Receipt/Interagency Cash Receipt	Agency
CRQ	Quick Cash Receipt	Agency
CX	Check Cancellation	OA Accounting
EB	Expense Budget	OA Budget & Planning
EB2	Modified Expense Budget	Agency
EBA	Automated Expense Budget	Agency
FA	Fixed Asset Acquisition	Agency
FB	Fixed Asset Betterment	Agency
FC	Fixed Asset Modification	Agency
FD	Fixed Asset Disposition	Agency
FM	Federal Aid Master	Agency
FS	Fixed Asset Internal Sale	Agency
FT	Fixed Asset Transfer	Agency

Document Type	Descriptive Name	Filing/Retention Responsibility
FX	Federal Aid Charge	Agency
IA	Inventory Adjustment	Agency
JB	Job Control	Agency
JC	Job Charge	Agency
JV	Journal Voucher	OA Accounting
MN	Manufactured Items Receipt	Agency
MP	Multiple Vendor Payment Voucher	Agency
MW	Manual Warrant	OA Accounting
NF	Non-Sufficient Funds	OA Accounting
NR	Non Pre-Encumbering Requisition	OA DPMM or Agency if non Chapter 34
OC	Over the Counter	Agency
P1	Vendor Payment Voucher	Agency
PA	Performance Actual	Agency
PB	Project Management Budget	Agency
PCQ	Quick Centralized Purchase Order	OA DPMM or Agency if non Chapter 34
PCT	Total Cost Purchase Order	OA DPMM or Agency if non Chapter 34
PDQ	Quick Decentralized Purchase Order	Agency
PGQ	Quick Price Agreement Order	Agency
PI	Pick and Issue	Agency
PJ	Project Management Master	Agency
PT	Performance Target	Agency
PV	Payment Voucher	Agency
PVA	Automated Payment Voucher	Agency
PVE	Expense Payment Voucher	Agency

Document Type	Descriptive Name	Filing/Retention Responsibility
PVQ	Quick Payment Voucher	Agency
PVS	Special Payment Voucher	Agency
PVV	Payment Voucher from Multi-Payee Voucher	Agency
PX	Project Charge	Agency
PZ	Project Participation	Agency
RB	Revenue Budget	OA Budget & Planning
RC	Receiver	Agency
RE	Receivable	Agency
RM	Receivable Credit Memo	OA Accounting
RXQ	Requisition	OA DPMM or Agency if non Chapter 34
SC	Service Contract Order	Agency
SCS	Simplified Service Contract	Agency
SN	Stock Return	Agency
SR	Stock Requisition	Agency
TA	Transfer Appropriation	OA Budget & Planning
TB	Transfer Budget	OA Budget & Planning
TI	Stock Transfer Issue	Agency
TR	Stock Transfer Receipt	Agency
TV	Transfer Voucher	OA Accounting
VIQ	Quick Vendor Invoice	Agency