

# JACKSON STATE UNIVERSITY

## Financial Records Document Retention Policy

**Responsible Office:** Office of Administrative Services  
**Responsible Officer:** Director of Administrative Services  
**Effective Date:** July 1, 2008

### Scope

This policy provides guidelines for retention of official University financial records. It applies to all University departments and offices, all University financial records and all University employees who create, receive or maintain such records in the course of University business. "Records" discussed herein refers to all business records of JSU (and is used interchangeable with "documents"). All business records shall be retained for a period no longer than necessary for the proper conduct and functioning of JSU.

### Purpose

Jackson State University (JSU) is considered a Mississippi local governmental agency, and records created or received by JSU or any of our locations and offices are considered public records to be maintained and disposed of in accordance with § 25-59 of the Mississippi Code of 1972. The purpose for having a document retention policy is to control the creation, growth, storage and destruction of records, regardless of the form, as required by law.

The theft, or deliberate alienation, alteration or destruction of records by any person or persons in a manner not authorized by an applicable records control schedule, or the unlawful divulging of restricted information under the Law shall constitute a misdemeanor, punishable by a fine of not less than five hundred dollars (\$500) and not greater than one thousand dollars (\$1,000). (§ 25-59-23)

### Goals

The goals of this Financial Records Document Retention Policy (DRP) are to:

- √ Promote compliance with federal, state, and other legal requirements of record retention;
- √ Promote the efficient management , sharing, and transfer of information among authorized University staff within prescribed security standards;
- √ Retain important documents for reference and future use;
- √ Organize important documents for efficient retrieval;
- √ Ensure that you, as a JSU employee, know what documents should be retained, the length of their retention, means of storage, and when and how they should be destroyed;
- √ Dispose of documents that are no longer necessary for the proper functioning of JSU;
- √ Ensure that the means of destruction is appropriate for the type of record under consideration;
- √ Ensure that record retention policies, schedules and procedures are reviewed and modified as necessary to respond to changes in technology or regulations

## **Applicability**

University financial records are university property and include but are not limited to: annual reports, budget and financial statements, government and other contracts produced or received, gifts and donor agreements, bank deposits, bank statements, cancelled checks, wire transfers, check requisitions, credit card receipts, journal entries, spreadsheets or other software programs that document calculations, memoranda, correspondence, planning documents, and receipts e-mail messages to the extent they authorize or provide substantiating information, or other documentation of individual entries made during the transaction of business. This policy applies to all original documentation supporting the accuracy, applicability and method of calculation for all financial entries.

## **Management**

The responsibility for Records Management at Jackson State University (Division of Finance & Operations) is assigned to the Office of Administrative Services through the Senior Vice President for Finance and Operations. The office is responsible for the following oversight functions:

- √ Implementing the DRP;
- √ Ensuring that employees are properly educated, understand, and follow the DRP's purpose;
- √ Providing oversight on actual retention and destruction of documents;
- √ Periodically following-up with counsel to ensure proper retention periods are in place;
- √ Ensuring the proper storage of documents;
- √ Suspending the destruction of documents upon foreseeable litigation; and
- √ Keeping corporate officers, directors, and employees apprised of changes in relation to the DRP.

The Office of Administrative Services shall annually review the DRP, modify it accordingly, and inform and educate all relevant JSU employees on any such changes. All questions relating to document retention and/or destruction should be directly addressed to the Office Administrative Services.

It is the responsibility of each department within Finance & Operations to designate a person to be responsible for financial records retention. The designated person should have appropriate knowledge of and access to departmental financial data.

## **Ownership of Institutional Records**

University financial records are the property of the University and do not belong to those who prepare such records or to their official custodian. No employee has any personal or property right to financial records of the University, including those records that the employee helped develop or compile, and no employee may remove or copy such records for personal use.

## **Common Types of Records**

### ***Accounting and Corporate Tax Records***

Accounting and corporate tax records include, but are not limited to: financial statements, ledgers, audit records, invoices and expense records; federal and state tax returns; payroll, accounting procedures, customer records, purchases, etc.

### ***Workplace Records***

Workplace records include, but are not limited to Articles of Incorporation, bylaws, meeting minutes, deeds and titles, leases, policy statements, contracts and agreements, patents and trademark records, etc.

### ***Payroll Records***

Payroll records include, but are not limited to wage rate tables, salary history, current rate of pay, payroll deductions, time cards, W-2 and W-4 forms, bonuses; etc.

### ***Bank Records***

Bank records include, but are not limited to bank deposits, check copies, stop payment orders, bank statements, check signature authorizations, bank reconciliations; etc.

## **Retention Periods**

Financial record schedules are primarily calendar-driven; that is, the retention period begins on the last day of the fiscal year that the records were created.

Records related to Grants and Contracts must be retained for a period of ten (10) years from the date of the submission of the final financial report to the funding agency, unless the terms of the award specifically state otherwise, or if there is a pending audit or litigation matter.

## **Retention Schedules**

The record retention schedule formally describes the contents of a record series and sets rules for its disposition. Retention periods established for JSU records are based on legal, fiscal, operational and historical needs of JSU. The type of media a record is created or maintained on has no bearing on the retention time requirements since retention periods are media neutral. The Mississippi Archives and Records Management Law of 1981 established general schedules for Accounting Records, Administrative Records, Budget Records, Personnel Records and Purchasing Records. These general schedules apply to JSU and provide guidance for disposition of these records. Specific schedules have been developed to help determine which JSU records apply to the general schedules (See Appendix for General and Specific Records Retention Schedules attached). Each department must maintain a schedule of what is in storage, on microfilm or what has been destroyed.

## **Records Inventory and Storage**

Records inventory and storage is the process of sorting, arranging, or classifying and physically placing records together in storage for future retrieval and use. The objective of filing (regardless of the filing form) is to enable the retriever to find the document quickly and easily in the future. Whenever a department files documents, a determination should be made, using appropriate retention schedules, concerning the key or index for the particular document. The key or index is a file descriptor that will already be in any retriever's mind when performing a search for the document. Documents may be filed by the name of a person, a company or governmental unit, by an identification number (such as student id, employee id or vendor number), by sequence number (such as check number or purchase order number), by logical hierarchical order (such as department or college) or any other way that is commonly accepted by potential future users. Regardless of the filing method used, the key or index would still be used to retrieve the document.

Documents may be stored on the most efficient and effective media available as long as the long-term achievability and usefulness of the records are maintained, and the viability and accuracy of the transfer to the archival media are ensured.

Records will be divided into two categories: active or inactive.

Active records are records needed to support the current business activities of a department, division, business support center or institutional business office. These records are usually stored in office or on-site until after the audit has been completed.

Inactive records are records for which the active period has passed, and which are being held for the remainder of the specified retention period. These records have usually been audited and can be sent to JSU's off-site storage facility.

At the end of the active period, records must be labeled and stored for the balance of the retention period according to University guidelines and procedures.

### ***Document Imaging***

Document Imaging (scanning) is a solution for large volumes of records that are accessed frequently and don't have to be retained for long periods of time. Imaging converts a paper document into an electronic image. The document is passed through a scanner, which transfers the image onto a computer. The image is compressed and indexed. Scanned images are typically stored on a network server, CD or floppy disk. From the desktop, a user can easily search for and retrieve a document. Because of rapid advances in digital technology, access to scanned documents may be limited by the speed at which technological advancement occurs.

### ***Microfilming***

Micrographic imaging (microfilming) is a solution for storing records that are required to be kept for 10 or more years that are not often accessed. Microfilming, an older and reliable form, is an alternative storage medium to paper records. Certified microfilm records are acceptable in court as evidence and when stored properly, will maintain their image legibility indefinitely. Because large quantities of records can be stored on one roll of film, filming is more cost effective than scanning, especially for records retained permanently or for longer than 10 years. Filming is also useful in that off-site storage is feasible and back-ups are available indefinitely.

### ***Electronic Records***

Electronic mail ("E-mail") should be either printed and stored as tangible evidence, or downloaded to a computer file and kept electronically or on a disk. JSU has computer software that duplicates files, which are then backed-up on central servers. If you have notebook computer from JSU that you work on out of the office, your computer contains synchronization software that duplicates and backs up files when you log into the network. However, it is important that all employees take precautionary measures to save work and records on JSU's network drive. If you save sensitive or important records on computer disks, you should duplicate the information in an alternate format because disks are easily lost or damaged.

## **Records Retrieval and Access**

To retrieve records, a records transmittal request must be completed. Records Center staff will locate the document based on the title of the record, the box number and shelf location number. The document is deliverable via pick-up. To ensure confidentiality of material stored in the Records Center, departments may only retrieve their respective records. If a department needs a record originating from another department, the requesting department must contact the department of origin. The department of origin must provide written authorization to the Records Center to release the information.

## **Destruction/Deletion**

At the end of the appropriate retention period, inactive records, should be destroyed according to the applicable schedule.

### ***Tangible Records***

Tangible Records should be destroyed by shredding or some other means that will render them unreadable. If you have a record that you do not know how to destroy, such as a photograph, compact disk, or tape recording, ask the advice of the Office of Administrative Services.

### ***Electronic Records***

E-mail records that you “delete” remain in JSU’s system. Deleting files and emptying the recycling bin is usually sufficient in most circumstances to get rid of a record. However, because electronic records can be stored in many locations, if necessary JSU’s IT department will be responsible for permanently removing deleted files from the computer system.

### **Cessation of Record Destruction/Deletion**

If a lawsuit is filed or imminent, or a legal document request has been made upon JSU, **ALL RECORD DESTRUCTION MUST CEASE IMMEDIATELY**. The Office of Administrative Services may suspend this DRP to require that documents relating to the lawsuit or potential legal issue(s) be retained and organized. A critical understanding of this section is imperative. Should you fail to follow this protocol, you and/or JSU may be subject to fines and penalties, among other sanctions.

### **Acknowledgement**

I have read and understand the purpose of this DRP. I understand that strict adherence to this DRP is a condition of my employment with JSU. If I do not understand something regarding this DRP, I will contact the Office of Administrative Services immediately for clarification. I agree to abide by JSU’s DRP.

\_\_\_\_\_  
Employee Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Employee’s Name (print)



***INSTRUCTIONS***

***&***

***FORMS***

*Jackson State University*  
*Administrative Services*  
**HOW TO PROPERLY LABEL BOXES**

**EXAMPLE 1:**

<b>1</b>	<b>CASHIER REPORTS</b>
	<hr/>
	<b>6/1/07 - 7/1/07</b>

**EXAMPLE 2:**

<b>2</b>	<b>CHECK COPIES</b>
	<hr/>
	<b>111111 - 222222</b>
	<b>6/01/07 - 7/01/07</b>

1. On the top line, write the Type of Document
2. On the next line, write the number series or applicable date. If there is no number series, only put the date.
3. When there is a number series and a date, put date below the number series.
4. In the upper left corner of the box, number the box starting with the #1.

***Jackson State University***  
***Administrative Services***

***HOW TO SUBMIT RECORDS FOR SCANNING***

1. In order to have documents scanned you must contact The Office of Administrative Services, Records Coordinator, to identify what documents you would like to have scanned and how you would like them indexed.
2. Please prepare the documents by inserting a batch separator sheet at the beginning of each set of documents to be scanned. For example, each J# with supporting documents, if any, should have its own batch separator sheet.
3. Complete the Electronic Records Cover Sheet (Form RR-1) and place it on top of the documents. This identifies the type of records being transmitted i.e. budget, accounting, etc.
4. Put the records in a box in sequential order (check#, date, J#, etc.)
5. Fill out the Records Inventory Transmittal Form (Form RR-2) electronically and e-mail to the Records Coordinator to have your boxes picked up by the Scan Center.
6. Records Coordinator will contact the Office of Information Management (OIM) to schedule records pick up.
7. Records will be returned and/or stored

***Jackson State University***  
***ELECTRONIC RECORDS COVER SHEET***

<b><i>NAME OF DEPARTMENT</i></b>	
<b><i>TYPE OF RECORDS</i></b>	
<b><i>CONTACT PERSON</i></b>	
<b><i>TELEPHONE and E-mail address</i></b>	
<b><i>SIGNATURE</i></b>	
<b><i>DATE</i></b>	

*Form RR-1*

**Jackson State University  
Administrative Services  
Records Inventory Transmittal Form  
FOR STORAGE AND SCANNING**

<b>To: RECORDS CENTER</b>						
<b>From:</b>						<b>(Requesting Dept)</b>
<b>Date:</b>		<b>Phone:</b>		<b>Fax #:</b>		
<b>RECORDS TRANSMITTED</b>						
BOX #	Record Series Title	Records Number Series	Series Date (From/To)	Records Coordinator Use Only		
				(#)	Date Stored	Destroy Date
	<b>EX: Check Copies</b>	<b>EX: 1000-2000</b>	<b>EX: 7/07-12/07</b>			
<b>RECORDS COORDINATOR USE ONLY</b>						
<b>Received by:</b>				<b>Date:</b>		



**Jackson State University**  
**Administrative Services**  
**Instructions for Records Inventory Transmittal Forms**  
**For storage and scanning**  
**(Form 1)**

**INSTRUCTIONS**

**1. Fill out the top section of the form.**

**From:** Person who is transmitting the documents.  
**Date:** Date the documents are transmitted.  
**Phone:** Phone number of the person transmitting the documents.  
**Fax #:** Fax number of the person or department transmitting the documents.

**2. Box #:** Enter the box number starting with # 1.

**3. Record Series Title:** Enter the type of documents being transmitted i.e. Check Copies

**4. Records Number Series:** Enter the number range of the documents being transmitted, i.e. 1000-2000. If a number range or series range does not exist leave the column blank.

**5. Date:** Enter the beginning and ending dates of the documents that are in the box, i.e. 7/07-12/07

**6. All boxes must have dates.**

**After filling out the form please submit electronically to the Records Coordinator at [Felicia.pruitt@jsums.edu](mailto:Felicia.pruitt@jsums.edu)**

## Administrative Services Records Request Form

<b>TO: RECORDS CENTER</b>			
<b>FROM:</b>			
<b>DEPARTMENT:</b>			
<b>E-MAIL:</b>			
<b>(Requesting Dept)</b>			
<b>DATE:</b>		<b>PHONE:</b>	<b>FAX #:</b>
<b>RECORDS REQUESTED</b>			
<b>BOX #</b>	<b>Record Series Title</b>	<b>Records Number Series</b>	<b>Series Date (From/To)</b>
Office Use Only			
<b>RECORDS MANAGEMENT USE ONLY</b>			
<b>Approved by:</b>			<b>Date:</b>
<b>Records Transferred to:</b>			<b>Date:</b>
<b>Records Received by:</b>			<b>Date:</b>

*Form RR-3*

**Records Returned to Coordinator:**

**Date:**

**Comments:**

**Jackson State University**  
**Administrative Services**  
**Records Request Form**  
**(Form 2)**

**INSTRUCTIONS**

**1. Fill out the top section of the form**

**From:** Name of individual requesting records

**Dept:** Name of department

**Email:** Email address of person requesting records

**Date:** Date request is being made

**Phone:** Phone number of person requesting documents

**Fax# :** Fax number of person or department requesting documents

**2. Box #:** Column is for office use only. Do not enter anything.

**3. Record Series Title:** Enter the name of the document(s) being requested, i.e. Check copies, cashier reports, student time sheets

**4. Record Number Series:** Enter the number series being requested, i.e. Check #, 235645. *If there is no number leave column blank.*

**5. Series Date:** Enter the beginning and ending dates, i.e. 5/10/05-6/10/05.

**After filling out the form, please submit electronically to the Records Coordinator at [Felicia.pruitt@jsums.edu](mailto:Felicia.pruitt@jsums.edu)**

# **BUSINESS PROCESSES**

<b>Business Process Name</b>	Records Retention
<b>Who Performs/Owner</b>	Administrative Services
<b>Criteria</b>	To maintain records that are imaged and stored
<b>Business Objectives</b>	To store and keep departmental records so they can be retrieved when needed
<b>Inputs/Data entered/How and who initiates?</b>	The Records Coordinator through information given from various departments, i.e. type of record, date, # series
<b>Outputs/Information or Reports generated</b>	Records archival list
<b>Prep Needed before completing task/What has to be done prior to performing the business process?</b>	For Imaging: Documents need to be prepped in a certain order by using sheets with barcodes to separate the documents  For Storing: Documents should be placed in proper boxes in order to be stored
<b>Process begins/ What is the starting point?</b>	The starting point for records retention is to take inventory of records that need to be stored or destroyed
<b>Process ends/ What is the ending point?</b>	Records are imaged/stored properly and logged
<b>Affected Offices</b>	Sr. VP for Finance & Operations (F&O), AVP for Business and Finance, Payroll, Financial Services, Budget, University Strategic Sourcing Services (USSS), Grants and Contracts, Title III (Any other F&O Entities)
<b>Volume/Frequency</b>	As needed

<p><b><u>BOX STORAGE</u></b></p> <p><b>Steps in Completing the Business Process</b></p>	<p><b><u>BOXED RECORDS</u></b></p> <ol style="list-style-type: none"> <li>1. Take inventory of exactly what records you have, and want stored.</li> <li>2. Contact the Records Coordinator, to find out how to get boxes to store your records.</li> <li>3. Once you have your boxes, you can begin storing your records.</li> <li>4. Follow the directions on <u>How to Properly Label Boxes</u> to understand how to label the boxes correctly.</li> <li>5. Record the labeled boxes.</li> <li>6. Arrange pickup of boxes by filling out the <u>Records Inventory Transmittal form</u> to transmit the boxes correctly.</li> <li>7. Store Boxes</li> <li>8. To retrieve your records at any time, fill out <u>the Records Request Form</u></li> <li>9. Records will be delivered or picked up</li> <li>10. Records will be returned and/or stored</li> </ol> <hr/> <p><b><u>SCANNED RECORDS</u></b></p> <ol style="list-style-type: none"> <li>1. In order to have documents scanned you must contact the Records Department to let them know what records you have and how you want them indexed.</li> <li>2. You must prepare the documents by inserting a batch separator sheet at the beginning of each set of documents to be scanned. For example each J# with supporting documents if any, should have its own batch separator sheet</li> <li>3. Put the records in a box in sequential order (check#, date, J#, etc)</li> <li>4. Fill out the <u>Records Inventory Transmittal Form</u> electronically.</li> <li>5. Insert the cover sheet to identify the type of records being transmitted i.e. Budget Office: PAF's</li> <li>6. Submit the form to the Records Department to have your boxes picked up by the Scan Center.</li> <li>7. Records will be returned and/or stored.</li> </ol>
<p><b>Timeline/Dates tasks performed</b></p>	<p>Indefinitely</p>
<p><b>Issues or questions to resolve</b></p>	<p>Imaging/scanning records ( in process)</p>

# ***RECORDS RETENTION***

## ***SCHEDULES***

## General Schedules for Accounting Records

Schedule Number	Record Series Title and Description	Disposition Instructions	Date Approved
G1	<b>Requisition for Issuance of Warrant/Payment Vouchers</b>  Issuance of Auditor's disbursement warrant for goods received or services rendered for the state.	Hold original or authenticated reproduction three (3) years after release of the audit; then destroy.*	05/09/1985
G2	<b>Request for Auditor's Receipt Warrant</b> Application for Auditor's Receipt Warrant and State Treasurer's Receipt	Hold original or authenticated reproduction 10 years after release of the audit; then, destroy.  <b>State Requirement: 3 years</b>	05/09/1985
G22	<b>GAAP Reports</b> GAAP Reports	Hold original or authenticated reproduction 10 years after release of the audit; then, destroy.  <b>State Requirement: 3 years</b>	06/28/1989
G6	<b>Purchase Orders – Form 09.20.12</b>  Purchase Orders and purchase order adjustments.	Hold original or authenticated reproduction 10 years after release of the audit; then, destroy.  <b>State Requirement: 3 years</b>	11/12/1987
G7	<b>Financial Correspondence</b> Documents relating to financial transactions.	Hold original or authenticated reproduction 10 years after release of the audit; then, destroy.  <b>State Requirement: 3 years</b>	05/12/1988
G8	<b>General Ledgers</b> Posting to GAAP fund types and account groups	Hold original or authenticated reproduction 10 years after release of the audit; then, destroy <b>State Requirement: 3 years</b>	05/12/1998
G36	<b>Accounts Payable</b> This series documents monies to be paid by an agency. It may include purchase orders, invoices related to billings, requisitions, and other related documentation.	Hold original or authenticated reproduction three (3) years after release of the audit; then destroy.	01/22/2009
G37	<b>Accounts Receivable</b> This series documents monies owed to an agency. May include,	Hold original or authenticated reproduction three (3) years after release of the audit; then destroy.	01/22/2009

	but is not limited to, notes receivable, taxes, amounts due for goods and services, licenses and fees from other agencies, and federal reimbursements for grants and contracts.		1/22/2009
G38	<b>Appropriation/Allotment Records</b> This series documents appropriations to the agency. Included, but not limited to, Z-1 forms, budget forms, semiannual allotment forms, notification of transfer forms, and other related documentation.	Hold original or authenticated reproduction three (3) years after release of the audit; then destroy.	01/22/2009
G39	<b>Cash Records and Reports</b> This series documents the management of the flow of cash or cash equivalents, excluding bank records, in an agency. Included, but not limited to, cash records, cash reconciliations, transmittal records, and other related documentation.	Hold original or authenticated reproduction three (3) years after release of the audit; then destroy.	01/22/2009
G40	<b>Petty Cash</b> This series documents petty cash accounts. Included, but not limited to, statement of petty cash/impress fund forms, summaries of expense, payment vouchers, and other related documentation.	Hold original or authenticated reproduction three (3) years after release of the audit; then destroy.	01/22/2009
G41	<b>Bank Records</b> This series documents	Hold original or authenticated	01/22/2009

	<p>an agency's financial transactions with a banking institution. May include cancelled checks, returned checks, check registers, checking statements, reports, and other related documentation.</p>	<p>reproduction three (3) years after release of the audit; then destroy.</p>	<p>01/22/2009</p>
G42	<p><b>Bank Reconciliation Records</b> This series documents the reconciliation of an agency's bank accounts. May include spreadsheets, balance reports, and other working papers used for reconciliation.</p>	<p>Hold original or authenticated reproduction three (3) years after release of the audit; then destroy.</p>	<p>01/22/2009</p>
G43	<p><b>General Ledger Reconciliation</b> This series documents the reconciliation of an agency's general ledgers. May include monthly reconciliation reports, manual daily cash transaction worksheets, monthly reports, and other related documentation.</p>	<p>Hold original or authenticated reproduction three (3) years after release of the audit; then destroy.</p>	<p>01/22/2009</p>
G44	<p><b>Trial Balance</b> This series documents daily transactions, typically computer printouts. May include daily figures, monthly figures, year-to-date figures, encumbered and unencumbered figures, summaries, and other related documentation.</p>	<p>Hold original or authenticated reproduction three (3) years after release of the audit; then destroy.</p>	<p>01/22/2009</p>
G45	<p><b>Vendor Files</b> This series contains records of transactions</p>	<p>Hold original or authenticated reproduction three (3) years after release of the audit; then destroy.</p>	<p>01/22/2009</p>

	with various vendors that provide goods and services to an agency. These records may duplicate those retained on the Accounts Payable File.		
G46	<b>Credit Card Records</b> This series documents the purchasing and payment of services and goods by an agency with credit cards. Included are copies of receipts, monthly statements, summaries, and other related documentation.	Hold original or authenticated reproduction three (3) years after release of the audit; then destroy.	01/22/2009
G47	<b>Procurement Card Records</b> This series documents the purchases made with an agency's state procurement card. May include billing statements, payment vouchers, receipts, purchase requisition forms, and other related documentation.	Hold original or authenticated reproduction three (3) years after release of the audit; then destroy.	01/22/2009
G48	<b>Travel Reimbursement Files</b> This series documents travel expenses of agency personnel. Included, but not limited to, travel authorization forms, vouchers for reimbursement, original and copies of receipts, invoices, correspondence, and other related documentation.	Hold original or authenticated reproduction three (3) years after release of the audit; then destroy.	01/22/2009
G49	<b>Receiving Records/Freight Files</b>	Hold original or authenticated reproduction three (3) years after	01/22/2009

	<p>This series documents the receiving of goods or services which have been purchased by the agency. Included are freight tickets, shipping lists, and other related documentation.</p>	<p>release of the audit; then destroy.</p>	
G50	<p><b>Statewide Automated Accounting System (SAAS) Reports</b>  This series documents the Statewide Automated Accounting System (SAAS). Included, but not to, appropriations/allotments by object classification and fund, expenditures by program, open purchase orders, payment voucher activity, detail listing by vendors, and other related documentation.</p>	<p>Hold original or authenticated reproduction three (3) years after release of the audit; then destroy.</p>	01/22/2009
G51	<p><b>Comprehensive Annual Financial Report (CAFR) Records</b>  This series documents the ` Comprehensive Annual Financial Reports (CAFR). May include election menu forms, flexible benefit plans, and other related documentation.</p>	<p>Hold original or authenticated reproduction three (3) years after release of the audit; then destroy.</p>	01/22/2009
G52	<p><b>Audit Reports - Agency Copy</b>  This series documents audits of an agency by the State Auditor's Office.</p>	<p>Hold duplications or authenticated reproduction three (3) years after release of the audit; then destroy. (Note: Official copies of the audit reports at the State Auditor's Office are transferred to the Department of Archives and History and retained permanently.)</p>	01/22/2009

Source: MISSISSIPPI DEPARTMENT OF ARCHIVES & HISTORY, Division of Records Management, 929 High Street, Jackson, MS 39202

## General Schedules for Administration Records

Schedule Number	Record Series Title and Description	Disposition Instructions	Date Approved
G12	<b>Records Transmittal and Receipt (Agency Copy)</b> Agency copy of (Form SRC-102)	Hold until records stored at the State Records center have been destroyed; then, destroy Records Transmittal and Receipt form  <b>State Requirement: 3 years</b>	04/06/1989
G13	<b>Records Destruction Certificate (Agency Copy)</b> Agency copy of Form SRC-104	Hold 10 years; then, destroy  <b>State Requirement: 3 years</b>	04/06/1989
G19	<b>Minutes of Board/Commission Meetings</b>	Hold original or authenticated reproduction 10 years; then, transfer to State Archives for review and permanent retention of historically valuable material.  <b>State Requirement: 3 years</b>	04/06/1989
G3	<b>Requests for Public Records</b>  Requests for information under the MS Public Records Act of 1983	Hold original or authenticated reproduction 10 years; then, destroy. IF denial in litigation, hold until litigation resolved.  <b>State Requirement: 3 years</b>	11/12/1987
G9	<b>Attorney General Opinions within State Agencies</b>  Opinions issued by the Attorney General's Office on civil litigation	Hold original or authenticated reproduction 10 years or until no longer needed; then, destroy  <b>State Requirement: 3 years</b>	09/22/1988
G33	<b>Director's Files</b> Director's Files contain incoming and outgoing correspondence, policies and procedures, internal memos and reports, agency/organizational reviews, program development records, subject/administrative materials, non-routine fiscal data, and other files related to the overall historical, legal, and administrative functions of an agency or commission. Such files may be generated and received in paper or	Paper files: hold in current files area five (5) years or until administrative, legal, and fiscal need has been met; transfer to State Archives. If paper records are electronically imaged, follow the standards of the Department of Archives and History and dispose of paper files only after electronic files have been transferred to State Archives. Electronic files: create regular back-ups and transfer to the State Archives at least every five (5) years.	04/17/2008

	electronic format, or a combination of the two. Confidential files (e.g., personnel) or proprietary information which may be exempt from public disclosure should be filed separately.		
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*Source: MISSISSIPPI DEPARTMENT OF ARCHIVES & HISTORY, Division of Records Management, 929 High Street, Jackson, MS 39202*

## General Schedules for Budget Records

Schedule Number	Record Series Title and Description	Disposition Instructions	Date Approved
G4	<p><b>Budget Request Forms</b></p> <p>Applications for budget appropriation. Included are forms (MBR-1), (MBR-1) supplement, (MBR-1-01), (MBR1-02), (MBR-1-03), (MBR-1-04) (MBR-1-B), (MBR-1-D-1), and (MBR-1-3). (Additional forms in Budget Request Package)</p>	<p>Hold original or authenticated reproduction until audited and the following Fiscal Year Budget has been prepared; then, destroy</p> <p><b>State Requirement: 3 years</b></p>	11/12/1987
G5	<p><b>Budget Reports</b></p> <p>Budget allocation by budget category and by six month allocation. Computer printouts showing fund balances and status. Included are z1's Monthly Budget Reports A&amp;B, and Supplement A (includes monthly reconciliation)</p>	<p>Hold original or authenticated reproduction 10 years after release of the audit; then, destroy.</p> <p><b>State Requirement: 3 years</b></p>	11/12/1987

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## General Schedules for Purchasing Records

Schedule Number	Record Series Title and Description	Disposition Instructions	Date Approved
G10	<b>Request for Authority to Purchase (P-1's)</b>	Hold original or authenticated reproduction 10 years after release of the audit; then, destroy.  <b>State Requirement: 3 years</b>	09/22/1988
G11	<b>Request to Purchase (In-agency)</b> These documents may be found in agencies requiring in-agency approval prior to issuing a purchase order. They generally will contain description of item, quantity, vendor, catalog number and price.	Hold 3 year; then destroy  <b>State Requirement: 3 years</b>	01/26/1989

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