

815 CMR: COMPTROLLER'S DIVISION

815 CMR 10.00: RECORDS MANAGEMENT OF BILLS, VOUCHERS AND CONTRACTS

Section

10.01: Purpose, Application and Authority

10.02: Definitions

10.03: Records Management of Bills, Vouchers and Contracts

10.01: Purpose, Application and Authority

(1) Purpose. The purpose of 815 CMR 10.00 is to provide all State Departments with rules and procedures for filing the Record Copy of Bills, Vouchers and Contracts. The Comptroller shall issue policy memoranda identifying the acceptable medium for maintaining Record Copies (*e.g.*, paper, electronic, microfiche, microfilm, tape, CD-ROM *etc.*)

(2) Application. 815 CMR 10.00 applies to all State Departments including agencies, subdivisions, offices, boards, commissions or institutions within the Executive, Judicial and Legislative Branches. The Office of the Comptroller will interpret 815 CMR 10.00 and take any actions necessary to carry out the purposes of 815 CMR 10.00, including issuing additional policies, procedures and forms to be used by Departments.

(3) Authority. 815 CMR 10.00 is adopted under the authority of M.G.L. c. 7A, §§ 5, 7, 8, and 15.

10.02: Definitions

Bill. An invoice, statement or other demand for payment submitted to a Department requesting payment on a contract or other legal obligation of the Commonwealth. Bills shall include any accompanying supporting documentation.

Contract. Any State contract, any grant pursuant to 815 CMR 2.00, any interdepartmental service agreement (ISA) or interdepartmental chargeback pursuant to 815 CMR 6.00, and any other agreement or obligation upon which money is payable from the treasury, as determined by the Comptroller.

Delegation of Transaction Authority. The grant of authority from the Office of the Comptroller (CTR) and the Operational Services Division (OSD) allowing a Department to process an encumbrance or payment in the State Accounting System without secondary review by CTR or OSD.

Department. All State Departments including agencies, subdivisions, offices, boards, commissions or institutions within the Executive, Judicial and Legislative Branches.

Office of the Comptroller (CTR). The office created under M.G.L. c. 7A which is responsible for prescribing the forms, books of account and method of keeping and rendering accounts in the state accounting system pursuant to M.G.L. c. 7A, §§ 7 and 8, and which is charged with prescribing the medium and location of the Record Copy of Bills, Vouchers and Contracts pursuant to M.G.L. c. 7A, § 5.

Operational Services Division (OSD). The office created pursuant to M.G.L. c. 7, § 4A which is charged with oversight of commodity and service purchases pursuant to M.G.L. c. 30, §§ 51 and 52, and M.G.L. c. 7, §§ 4A and 22.

Public Records. Public records as defined by M.G.L. c. 4, § 7, M.G.L. c. 66, and 950 CMR 32.00.

Quality Assurance Program. A program implemented by the Office of the Comptroller (CTR) and the Operational Services Division (OSD) to assist Departmental compliance with state finance law and Commonwealth expenditure policies and procedures including but not limited to procurement and contracting, encumbrance management, timely bill payment, internal controls and records management.

10.02: continued

Record Copy. The original, certified copy, or other medium prescribed by the Comptroller, of a Bill, Voucher or Contract and all supporting documentation associated with that Record Copy. The Record Copy shall be considered the official and complete document of any Bill, Voucher or Contract. The Comptroller shall issue policy memoranda prescribing the mediums for maintaining Record Copies (e.g., paper, electronic, microfiche, microfilm, tape, CD-ROM *etc.*) which must be accessible and capable of reproduction. Record Copies (irrespective of medium) must be retained according to the disposal schedules issued by the Records Conservation Board. The medium in which the Record Copy is maintained shall not affect the length the Record Copy is retained according to the disposal schedule.

Records Conservation Board. The Board created pursuant to M.G.L. c. 30, § 42.

Records Disposal Schedule. A schedule established by the Records Conservation Board pursuant to M.G.L. c. 30, § 42 prescribing the standards for management and preservation of records and schedules for the destruction, in whole or in part, and transfer to the archives or another appropriate division within the office of the state secretary, of records no longer needed for current business.

State. The Commonwealth of Massachusetts.

Voucher. A document used to substantiate and make a payment under the State Accounting System or as otherwise determined by the Comptroller.

10.03: Records Management of Bills, Vouchers and Contracts

(1) Department Maintenance of Record Copies. Departments shall maintain the Record Copy of the following documents in accordance with 815 CMR 10.00 and any policies and procedures issued by the Office of the Comptroller:

- (a) all Bills and Vouchers on which money has been paid or will be paid from the Treasury upon the certificate of the Comptroller or warrant of the Governor; and
- (b) all Contracts under which money may be payable from the Treasury.

(2) Repository of Record Copies. Departments shall maintain Record Copies of the documents identified under 815 CMR 10.03(1) at:

- (a) a central Department location, or
- (b) if the Department maintains Record Copies at multiple locations, the Department shall maintain a centralized list of the repository location of all Record Copies.

(3) Chief Fiscal Officer is Record Copy Keeper. The Chief Fiscal Officer (CFO) for a Department will be the official Record Copy Keeper and shall be responsible for management of Record Copies within their Department in accordance with 815 CMR 10.00 and policies and procedures published by the Office of the Comptroller and the Records Conservation Board, and shall be the central contact for inquiries concerning Record Copies.

(4) Department Compliance with Public Records Requests. Departments shall be responsible for complying with all Public Records requests concerning Record Copies maintained at the Department under 815 CMR 10.00.

(5) Public Record Disclosure of Unofficial Copies of Contracts. Copies of Contracts which are submitted to the Office of the Comptroller (CTR) or the Operational Services Division (OSD) for review when processing certain state accounting system transactions are considered Public Records. Any copies provided pursuant to a Public Records request will be identified as unofficial copies and Public Record requesters will be referred to the Department Record Copy keeper for the official Record Copy of the Contract.

(6) Access to Record Copies. Departments shall provide the Office of the Comptroller, the State Auditor's Office and the House and Senate Committees on Ways and Means with full access to any Record Copies under 815 CMR 10.00. Departments shall also provide the Operational Services Division with full access to Record Copies under 815 CMR 10.00 for Contracts which are subject to its oversight.

815 CMR: COMPTROLLER'S DIVISION

10.03: continued

(7) Quality Assurance Review. As part of the Quality Assurance Program, the Office of the Comptroller will review compliance with records management requirements under 815 CMR 10.00. Records management performance will be a consideration when determining Delegation of Transaction Authority.

(8) Departments may request assistance from the Office of the Comptroller to resolve any dispute or to provide a determination as to the application or interpretation of 815 CMR 10.00.

REGULATORY AUTHORITY

815 CMR 10.00: M.G.L. c. 7A, §§ 5, 7, 8, and 15.