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

Section

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10.01: Purpose, Application and Authority

(1) Purpose. The purpose of 815 CMR 10.00 is to establish requirements governing the creation, maintenance, preservation, accessibility, and management of Record Copies of Bills, Vouchers and Contracts, and associated supporting documentation maintained by Departments.

Record Copies of bills, vouchers, and contracts may be maintained in paper or electronic form, or in another medium approved by the Comptroller, provided that the medium complies with applicable law, the requirements of 815 CMR 10.00, and applicable records management requirements established by the Secretary of the Commonwealth and the Records Conservation Board.

(2) Application. 815 CMR 10.00 applies to all Departments, including agencies, subdivisions, offices, boards, commissions or institutions within the Executive, Judicial, and Legislative branches.

The Office of the Comptroller shall administer and interpret 815 CMR 10.00 and may issue policies, procedures, guidance, forms, and technical standards necessary to implement and administer 815 CMR 10.00. Departments may request guidance 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.

(3) Relationship to Other Records Requirements. Nothing in 815 CMR 10.00 supersedes any requirement imposed by:

(a) the Massachusetts Public Records Law;
(b) records retention schedules approved by the Records Conservation Board;
(c) records management requirements established by the Secretary of the Commonwealth;
(d) applicable federal records retention requirements; or
(e) any other state or federal law governing retention, preservation, confidentiality, or disclosure of fiscal records.

(4) Authority. 815 CMR 10.00 is adopted under the authority of M.G.L. c. 7A, §§ 5 and 15, together with M.G.L. c. 7A, §§ 3, 7, 8, 9, 9A, and M.G.L. c. 66, § 20.

10.02: Definitions

Bill. An invoice, statement or other demand for payment submitted to a Department for payment under a Contract or other legal obligation of the Commonwealth. A Bill includes all supporting documentation necessary to substantiate the requested payment.

Contract. Any state Contract, grant, Interdepartmental Service Agreement (ISA), interdepartmental chargeback; purchase order, or other agreement or obligation under which money is or may become payable from the state treasury, as determined by the Office of the Comptroller.

Delegation of Transaction Authority. The grant of authority from the Office of the Comptroller and OSD allowing a Department to process an encumbrance or payment in the Commonwealth's enterprise statewide accounting and financial reporting system without secondary review by the Office of the Comptroller or OSD.

Department. All state agencies, subdivisions, offices, boards, commissions or institutions within the Executive, Judicial, and Legislative branches of the Commonwealth.

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Electronic Record. A record created, received, maintained, or stored in electronic form.

Office of the Comptroller. The office established under M.G.L. c. 7A which is responsible for prescribing statewide accounting policies, fiscal procedures, and requirements governing the maintenance of Record Copies of Bills, Vouchers, Contracts, and supporting documentation.

Operational Services Division (OSD). The office established 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: *Public Records Access*, and subject to guidelines issued by the Office of the Comptroller pursuant to M.G.L. c. 66, § 20.

Quality Assurance Program. The program administered by the Office of the Comptroller, in coordination with OSD as applicable, to evaluate Department compliance with state finance law, internal controls, procurement requirements, accounting procedures, contract administration, records management requirements, and other statewide fiscal policies.

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 transaction. The Record Copy shall be considered the official and complete documentation of a Bill, Voucher or Contract. The Office of the Comptroller shall issue a policy prescribing the mediums for maintaining Record Copies (*e.g.*, paper or electronic) 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 pursuant to M.G.L. c. 30, § 42. 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.

Supporting Documentation. Records maintained in connection with a Bill, Voucher, or Contract that substantiate the authorization, procurement, performance, receipt, approval, payment, accounting, monitoring, amendment, or other fiscal activity associated with the transaction.

Voucher. A transaction used to substantiate and make a payment in the Commonwealth's enterprise statewide accounting and financial reporting system or as otherwise determined by the Office of the Comptroller.

10.03: Records Management of Bills, Vouchers and Contracts

(1) Department Maintenance of Record Copies. Departments shall maintain Record Copies in a manner that preserves their integrity, authenticity, accessibility, readability, and reproducibility throughout the applicable retention period. Departments shall maintain the Record Copy of the following records in accordance with 815 CMR 10.00, applicable records retention requirements, and policies, procedures, and other written guidance issued by the Office of the Comptroller:

(a) all Bills and Vouchers authorizing, supporting, or documenting payments from the state treasury upon the certificate of the Comptroller or warrant of the Governor; and

(b) all Contracts under which money is or may become payable from the state treasury; and

(c) all supporting documentation associated with the Bills, Vouchers, and Contracts identified in 815 CMR 10.03(1)(a) and (b).

(2) Repository of Record Copies. Departments shall maintain Record Copies in one or more secure repositories designated by their Chief Fiscal Officer.

If Record Copies are maintained in multiple physical or electronic repositories, the Department shall maintain documentation sufficient to identify the location of each Record Copy and permit timely retrieval.

10.03: continued

(3) Chief Fiscal Officer is Record Copy Keeper. The Chief Fiscal Officer (CFO) shall be the official Record Copy Keeper for the Department. The CFO 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) Departments maintaining Record Copies electronically shall ensure that electronic Record Copies:

(a) comply with records management requirements established by the Secretary of the Commonwealth and the Records Conservation Board;
(b) remain accessible throughout the applicable retention period;
(c) are protected against unauthorized alteration, destruction, or loss;
(d) are capable of accurate reproduction; and
(e) satisfy any additional standards established by the Office of the Comptroller.

(5) Department Compliance with Public Records Requests. Departments shall respond to requests for Record Copies in accordance with the Public Records Law, subject to guidelines issued by the Office of the Comptroller pursuant to M.G.L. c. 66, § 20.

The Chief Fiscal Officer shall coordinate responses concerning official Record Copies maintained by the Department.

(6) Public Record Disclosure of Unofficial Copies of Contracts. Copies of Contracts which are submitted to the Office of the Comptroller for review when processing certain transactions in the Commonwealth's enterprise statewide accounting and financial reporting system are considered public records. All copies provided in response to a public records request will be identified as unofficial copies, and requesters will be referred to the Department that is the keeper of the Record Copy.

(7) Access to Record Copies. Departments shall provide timely access to Record Copies upon request by:

(a) the Office of the Comptroller;
(b) the Office of the State Auditor;
(c) the House Committee on Ways and Means;
(d) the Senate Committee on Ways and Means.

(8) Quality Assurance Review. As part of its Quality Assurance Program, the Office of the Comptroller may review Department compliance with 815 CMR 10.00, Office of the Comptroller policies, and applicable records management requirements. Records management performance may be considered in evaluating Delegation of Transaction Authority.

REGULATORY AUTHORITY

815 CMR 10.00: M.G.L. c. 7A, §§ 5 and 15, together with M.G.L. c. 7A, §§ 3, 7, 8, 9, 9A, and M.G.L. c. 66, § 20.