

Statewide Accounting Records Retention Schedule

Description	Form/Report #	Retention (Yrs)	Retained by Finance
A614 MONTHLY (General Ledger Report, microfilm)	A614	Current year plus two(2) fiscal years	
A614 MONTHLY (General Ledger Report, paper)	A614	Current year plus one(1) fiscal year	
Accounts Receivable documentation including invoices, credit memos, and other supporting material		Current year plus three(3) fiscal years or until audit, whichever occurs first.(see Audit note)	
Accounts Receivable Report - Quarterly Form	FI-00546-01	Current year plus three(3) fiscal years or until audit, whichever occurs first.(see Audit note)	x
Accounts Receivable Write-Off Reporting Form	FI-00545-01	Current year plus three(3) fiscal years or until audit, whichever occurs first.(see Audit note)	x
Anticipated Transfer of Appropriation(AT)	FI-00521-02	Current year plus three(3) fiscal years or until audit, whichever occurs first.(see Audit note)	x
Appointment / Change of MAPS Security Liaison	FI-00577-02	Current year plus three(3) fiscal years or until audit, whichever occurs first.(see Audit note)	
Appropriation Balance Forward	FI-00520-02	Current year plus three(3) fiscal years or until audit, whichever occurs first.(see Audit note)	x
Appropriation Entries	FI-00519-01	Current year plus three(3) fiscal years or until audit, whichever occurs first.(see Audit note)	x
Appropriation Rollover Report	GFA663	Current year plus three(3) fiscal years or until audit, whichever occurs first.(see Audit note)	x
Cash Receipts and all supporting documentation (Accounting View)	FI-00515-01	Current year plus three(3) fiscal years or until audit, whichever occurs first.(see Audit note)	
Cash Receipts and all supporting documentation (All-Attributes View)	FI-00516-01	Current year plus three(3) fiscal years or until audit, whichever occurs first.(see Audit note)	
CITA and ACCI Information Request Form	FI-00613-01	Permanent	
CITA and ACCI Interface Request Form	FI-00614-01	Permanent	
Construction Contracts and related documents such as certification, evaluation, violation (16A.15-16C.05) and other forms.		Current year plus eleven(11) fiscal years after end date or last payment date, whichever occurs last.	
Contracts, other than construction, and related documents such as certification, evaluation, violation (16A.15-16C.05) and other forms.		Six (6) fiscal years after the expiration or termination of the contract or the last payment date, whichever occurs last.	
Daily Cash Receipts	GFA900	Current year plus three(3) fiscal years	
Expenditure Corrections	FI-00538-01	Current year plus three(3) fiscal years or until audit, whichever occurs first.(see Audit note)	
Fixed Assets		Refer to Department of Administration Information Bulletin 02-15 dated May 22, 2002	
Gift Acceptance Form	FI-00533-01	Current year plus four(4) fiscal years	
Grant contracts and related documents		Current year plus five (5) fiscal years after end date.	
Invested Treasurers Cash(ITC) - Interest Earning Account Entry Form	FI-00597-01	Current year plus three(3) fiscal years or until audit, whichever occurs first.(see Audit note)	x
Investment Documents		Current year plus three(3) fiscal years or until audit, whichever occurs first.(see Audit note)	x
Journal Voucher Entry	FI-00573-01	Current year plus three(3) fiscal years or until audit, whichever occurs first.(see Audit note)	x
Land Records		Permanent -retained by Finance	x

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Description	Form/Report #	Retention (Yrs)	Retained by Finance
Online Paycheck History & Paycheck History Report		Permanent Retention on tape by Finance	x
Paid Vendor Invoices and related documents like receiving/packing slips, credit memos, etc		Current year plus five(5) fiscal years. Retention begins after last payment.	
Payment of Sales Tax	FI-00572-01	Current year plus five(5) fiscal years	
Payroll Audit Trail	HP2280	Current year plus three(3) fiscal years or until audit, whichever occurs first.(see Audit note)	
Purchase Order Changes After Fiscal Year End (POF)	FI-00580-01	Current year plus three(3) fiscal years or until audit, whichever occurs first.(see Audit note)	x
Purchase orders and related documents like solicitations, violation 16A.15-16C.05 forms, etc.		Current year plus five(5) fiscal years.Retention begins after last receipt of goods or services listed on invoice.	
Quarterly Summary of Federal Excise Tax Paid on Gasoline, Gasohol and Aviation Fuel	FI-00556-03	Current year plus three(3) fiscal years or until audit, whichever occurs first.(see Audit note)	
Request for Access to INFOPAC Reports	FI-00569-01	3-4 months	x
Request for Basic Access: Minnesota Accounting & Procurement System	FI-00502-04	1 year after employee's clearance is deleted	x
Request for Clearance: Information Access Warehouse	FI-00540-05	1 year after employee's clearance is deleted	x
Request for Encumbrance-other than construction contracts, contracts and grants.	FI-00541-01	Current year plus three(3) fiscal years or until audit, whichever occurs first.(see Audit note)	
Request For Refund of Sales Tax	FI-00563-02	Current year plus three(3) fiscal years or until audit, whichever occurs first.(see Audit note)	
Roster Staffing by Expense Budget		2 weeks - InfoPac disk 2 months - InfoPac tape	
Temporary Appropriation Entry	FI-00519-04	Current year plus three(3) fiscal years or until audit, whichever occurs first.(see Audit note)	
Transfer of Appropriation	FI-00522-03	Current year plus three(3) fiscal years or until audit, whichever occurs first.(see Audit note)	
Warrant Special Handling Request	FI-00526-02	Current year plus one(1) fiscal year	
<p>Audit note: Current year refers to current fiscal year. Audit refers to one conducted by the Legislative Auditor. However, a legislative audit does not supercede audit requirements of specific programs. Example: The legislative auditor may audit an agency's Federal funds, yet the Federal government may have its own audit requirements. In such cases, the records are retained until the requirements of the specific program are met.</p>			

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<p>Additional Information:</p> <p>1. Agencies that retain data in both paper and electronic media (including imaging, databases, spreadsheets, etc.) may dispose of the paper forms as long as the electronic data is backed up on a regular basis and easily retrieved. Currently, there is no retention schedule for the IA Warehouse data. Agencies will be notified well in advance of any data being purged.</p> <p>2. Finance recommends the listed retention period as minimum for each form; however, agencies have the option to determine longer periods for their own retention schedules.</p> <p>3. Private data includes social security number and personal and family data like home address, home phone number, number of dependents, marital status, etc. Some agencies have classifications or employment situations where private data may include more data than that already</p>			

Department of Finance Internal Payroll Records Retention Schedule

Description	Form/Report #	Retention (Yrs)	Retained by Finance
Affidavit Concerning a State of Minnesota Payroll Warrant	FI-00604-01	Current year plus three(3) fiscal years	
Debt Deduction Cover Letter	FI-00238-04	Current year plus five(5) fiscal years	
Direct Deposit Exception	FI-00611	Current year plus three(3) fiscal years	
Grievance Payment	FI-00608-00	Current year plus five(5) fiscal years	
Relocation Expense Authorization	FI-00376	Current year plus three(3) fiscal years	
Relocation Expense Report	FI-00568-04	Current year plus three(3) fiscal years	
Request for Duplicate or Corrected Wage and Tax Statement(W-2)	FI-00601-00	Current year plus three(3) fiscal years	
Request to Waive or Apply for Taxable Life Insurance Coverage	FI-00380-02	Current year plus ten(10) fiscal years	
Employee Time Sheets and leave request forms (paper)		Please refer to Agency-Use Forms	
NOTE: This is Department of Finance's internal retention schedule - Each agency determines their own retention schedule for these items			
Additional Information: Private data includes social security number and personal and family data like home address, home phone number, number of dependents, marital status, etc. Some agencies have classifications or employment situations where private data may include more data than that already listed. Please refer to M.S. 13.43 for more information.			

Budget Records Retention Schedule

Description	Form/Report #	Retention (Yrs)	Retained by Finance
Annual Federal Cash Flow Request	FI-00367-04	Current year plus three(3) fiscal years or until audit, whichever occurs first.(see Audit note)	
Cash Flow Analysis	FI-00523-02	Current year plus three(3) fiscal years or until audit, whichever occurs first.(see Audit note)	
Intra-Fund Transfers Between Programs	FI-00575-01	Current year plus three(3) fiscal years or until audit, whichever occurs first.(see Audit note)	
Legislative Advisory Commission Request	FI-00078-08	Current year plus three(3) fiscal years or until audit, whichever occurs first.(see Audit note)	x
Legislative Advisory Commission Request Federal Grant Approval	FI-00402-02	Current year plus three(3) fiscal years or until audit, whichever occurs first.(see Audit note)	x
Program Code Deletion Request	FI-00562-01	Current year plus three(3) fiscal years	
Proposed Annual Spending Plan	FI-00609-01	Current year plus three(3) fiscal years or until audit, whichever occurs first.(see Audit note)	
Request for Authority to Deposit Federal Receipts after FY Close	FI-00579-01	Current year plus three(3) fiscal years or until audit, whichever occurs first.(see Audit note)	
Request for Cash Flow Analysis	FI-00398-03	Current year plus three(3) fiscal years or until audit, whichever occurs first.(see Audit note)	
Revenue Source Code Forms	FI-00535-02	Current year plus three(3) fiscal years or until audit, whichever occurs first.(see Audit note)	
Departmental Earning Approval		5 years after repeal date (07/01/2001)	x
Annual Departmental Earnings Report		5 years after repeal date (07/01/2001)	x
Fiscal Notes		6 years	x
Rule Notes		6 years	x
Biennial Budget Documents		25 years	x
Departmental Earnings-Prepared by agencies in the even year of the bienium.		4 years	x
Supplemental Budget Documents		25 years	x
Budget Background Documents		until budget is enacted	x
Forecast Background Material		2 years	x
Budget Requests		2 years	x
<p>Audit note: Current year refers to current fiscal year. Audit refers to one conducted by the Legislative Auditor. However, a legislative audit does not supercede audit requirements of specific programs. Example: The legislative auditor may audit an agency's Federal funds, yet the Federal government may have its own audit requirements. In such cases, the records are retained until the requirements of the specific program are met.</p>			
<p>Additional Information: Agencies retaining data in both paper and electronic media (including imaging, databases, spreadsheets, etc.) may dispose of the paper forms as long as the electronic data is backed up on a regular basis and easily retrieved.</p> <p>-The Rules Notes, Biennial Budget Documents, Departmental Earnings and Supplemental Budget Documents are officially kept at the Legislative Reference Library as permanent records.</p> <p>-Agencies may keep their own copies of any of the documents retained by Finance for as long as they deem necessary.</p>			

Agency Use Forms Records Retention Schedule

Description	Form/Report #	Retention (Yrs)	Remarks
Payroll Forms			
Affidavit for Collection of Person Property for Small Estates	FI-00375-05	Current year plus three(3) fiscal years or until audit, whichever occurs first.(see Audit note)	
Authorization for Travel	FI-00152-02	Current year plus three(3) fiscal years or until audit, whichever occurs first.(see Audit note)	
Consent to Payroll Collection	FI-00605	Current year plus three(3) fiscal years or until audit, whichever occurs first.(see Audit note)	
Form W-4, Employee's Withholding Allowance Certificate	Federal Form	Current year plus three(3) fiscal years or until audit, whichever occurs first.(see Audit note)	
Payroll Direct Deposit Authorization & Instructions	FI-00381	Current year plus three(3) fiscal years or until audit, whichever occurs first.(see Audit note)	Electronic entry option
Payroll Expense Transfers	FI-00270	Current year plus three(3) fiscal years or until audit, whichever occurs first.(see Audit note)	Electronic entry option
Request for Approval of Special Expenses	PE-00668-02	Current year plus three(3) fiscal years or until audit, whichever occurs first.(see Audit note)	DOER form
Selection of Deferred Compensation Option	FI-00559-06	Current year plus three(3) fiscal years or until audit, whichever occurs first.(see Audit note)	
SEMA4 Employee Expense Report & Instructions	FI-00529-04	Current year plus three(3) fiscal years or until audit, whichever occurs first.(see Audit note)	
Survivor's Affidavit	FI-00174-05	Current year plus three(3) fiscal years or until audit, whichever occurs first.(see Audit note)	
Employee Time Sheets and leave request forms (paper)		Current year plus three(3) fiscal years or until audit, whichever occurs first.(see Audit note)	
Employee Time Entry-SEMA4		Yet to be determined by Payroll Services	
MAPS Forms			
16A.15-16C.05 Form	violation form	Current year plus three(3) fiscal years or until audit, whichever occurs first.(see Audit note)	
Statewide Purchasing Card Applications and related documents		Refer to Administration Policy and Procedure 99.4 dated July 1, 1999	
Department Head Expenditure Information	FI-00543-01	Current year plus three(3) fiscal years or until audit, whichever occurs first.(see Audit note)	
Expense Report-MAPS Accounting Component- Only for Persons Not on SEMA4	FI-010101-01	Current year plus three(3) fiscal years or until audit, whichever occurs first.(see Audit note)	
Extract Request	FI-00551-01	Current year plus three(3) fiscal years or until audit, whichever occurs first.(see Audit note)	
Motor Vehicle Transfer or Registration (Dept of Public Safety)	FI-00574-01	Current year plus three(3) fiscal years or until audit, whichever occurs first.(see Audit note)	
Policy Note	FI-00211-04	Depends on grant request and approval. (See Grant Contracts under Statewide Accounting)	
Request for Mainframe Logon ID	FI-00525-03	1 year after employee's user ID is deleted	InterTech form
Audit note: Current year refers to current fiscal year. Audit refers to one conducted by the Legislative Auditor. However, a legislative audit does not supercede audit requirements of specific programs. Example: The legislative auditor may audit an agency's Federal funds, yet the Federal government may have its own audit requirements. In such cases, the records are retained until the requirements of the specific program are met.			


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DATE: July 10, 2009

TO: State Archives
Minnesota Historical Society

FROM: Stephanie Andrews, Deputy Commissioner 
Minnesota Management & Budget

SUBJECT: Records Retention Schedules

Under Laws of 2007, Chapter 148, the Workers' Compensation Division of the Department of Employee Relations was transferred to the Department of Administration and the Health Care Purchasing Center was transferred from Employee Relations to the Department of Health. The remainder of the Department of Employee Relations was transferred to the Department of Finance to create Minnesota Management and Budget. As a result, the agency responsible for a number of records retention schedules has been modified. These changes are listed below.

Former Department of Finance schedules now part of Minnesota Management and Budget:

79-402	81-390	82-125	85-48	91-146	02-162	06-047
81-205	81-392	83-39	87-32	02-019	02-164	06-076
81-207	81-393	83-190	87-246	02-136	02-165	
81-292	81-575	84-246	87-324	02-137	02-166	
81-388	82-117	84-328	89-67	02-160	02-167	
81-389	82-124	84-344	91-12	02-161	03-245	

Former Department of Employee Relations schedules now part of Minnesota Management and Budget:

79-401	81-471	84-230	85-166	98-142	
80-241	81-616	84-393	85-169	06-137	except as noted below
80-678	84-11	84-440	87-304		

Items 31 - 43 on schedule 06-137 relate to the Workers' Compensation Division and are now part of the Department of Administration. In addition, former Department of Employee Relations schedule 90-108 relates solely to the Workers' Compensation Division and is now part of the Department of Administration.

Laws of 2009, Chapter 101, transferred the Management Analysis Division from the Department of Administration to Minnesota Management and Budget. The former Department of Administration schedule 97-141 regarding Management Analysis Division records is now part of Minnesota Management and Budget.