



# Office of the State Budget Director

## Records Retention Schedule

Prepared by the State Records Branch  
Archives and Records Management Division

Approved by the State Libraries, Archives, and Records Commission



Kentucky Department for Libraries and Archives

This records retention schedule governs retention and disposal of records created, used and maintained by the Office of the State Budget Director (OSBD). **Government records in Kentucky can only be disposed of with the approval of the State Archives and Records Commission (the Commission).** If records do not appear on a Commission-approved records retention schedule, agencies should not destroy those records. This agency-specific schedule was drafted by OSBD personnel and Archives and Records Management Division staff, and reviewed and approved by the Commission. This schedule provides the legal authority for OSBD to destroy the records listed, after the appropriate retention periods have passed.

OSBD personnel should use this agency-specific schedule in combination with the *General Schedule for State Agencies (General Schedule)*, also approved by the Commission. The *General Schedule* applies to records that are created, used and maintained by staff at all or most state agencies. Agency-specific retention schedules are used only by specific agencies and apply to records that are created only by a particular state agency, or to records that a state agency is required to retain longer than the approved time period on the *General Schedule*. The *General Schedule* and agency-specific retention schedule should cover all records for OSBD.

This retention schedule applies to state agency records and information regardless of how it is created or stored. For example, information created and sent using e-mail is as much a public record as materials created or maintained in paper. Kentucky law defines public records, in part, as "documentary materials, *regardless of physical form or characteristics*, which are prepared, owned, used, in the possession of or retained by a public agency" (KRS 171.410[1]). This means that records management standards and principles apply to all forms of recorded information, from creation to final disposition, regardless of the medium. Records retention scheduling is important in developing, using, and managing computer systems and other electronic devices. Records management practices encourage cost-effective use of electronic media through accurate retention scheduling and legal destruction of records.

**All state government employees are responsible for maintaining records according to the retention schedule, whether those records are stored electronically or in paper. Information must be accessible to the appropriate parties until all legal, fiscal, and administrative retention periods are met, regardless of the records storage medium.**

This retention schedule covers the content of records created by OSBD, including records created or stored using computers and computer systems. The *General Schedule for Electronic and Related Records* applies to records related to computers or a computer system. Examples of these include system documentation and use records, backup files, or website format and control records.

### **Audits and Legal Action**

Agency records may be subject to fiscal, compliance or procedural audit. If an agency should maintain records longer than the approved retention period, as may be the case with some federal audits, then all affected records should be retained until the audit has been completed and the retention period met. In no case should records that are subject to audit be destroyed until the audit has been completed and retention periods met, or the records have been officially exempt from any audit requirements.

Records may also be involved in legal or investigative actions, such as lawsuits, administrative hearings or open records matters. These records must be retained at least until all legal or

investigative matters have concluded, regardless of retention period. This includes all appeals of lawsuits.

### **Vital Records**

Vital records are essential to the continued functioning of an agency during and after an emergency. Vital records are also essential to the protection of the rights and interests of an agency and of the individuals for whose rights and interests it has a responsibility. Vital records are identified in the retention schedule with a (V).

### **Confidential Records**

While all records created, used and maintained by government agency personnel are public records, not all of those records are open to public inspection. Whether a record is open to public inspection is determined by the state's Open Records laws and other relevant state or federal statutes and regulations. Restriction of public inspection of confidential records may apply to the whole record or only to certain information contained in the record.

Kentucky's public records are considered open for public inspection unless there is some specific law or regulation that exempts them. Agency personnel who believe certain records are confidential should submit a citation from Kentucky Revised Statutes, Administrative Regulations, Code of Federal Regulations, or similar authority. **State agency heads have the responsibility to know all the appropriate confidentiality laws, statutes and regulations that apply to the records maintained by their agency and to see that those laws are enforced.** Even though a record series may or may not be marked confidential on a retention schedule, contradictory laws or regulations that are passed after the schedule has been approved must be honored.

### **Copies of Records**

Agency personnel often make copies of records for internal use or reference purposes. Agencies should designate one copy as the official copy and make sure it is retained according to the records retention schedule. Agencies can destroy all other copies when no longer useful.

### **Updating the Retention Schedule**

Per 725 KAR 1:010, the head of each state government agency is required to designate a member of his or her staff to serve as a records officer. The agency records officer represents that agency in its records-related work with the Archives and Records Management Division. The agency records officer is responsible for assisting the Archives and Records Management Division in drafting a records retention schedule, and in finding any schedule updates to bring before the Commission. The retention schedule should be reviewed on a regular basis to suggest appropriate changes to the Commission.

## **Office of the State Budget Director**

The mission of the Office of the State Budget Director is to provide the Governor and the Commonwealth high quality analysis, sound advice, objective research, and management assistance in regard to the policy, budget, and economic issues facing the Commonwealth; and to ensure the fiscal integrity and continuity of Kentucky state government.

The Office of State Budget Director, created in KRS 11.068, includes the Governor's Office for Policy Management, the Governor's Office for Policy Research, and the Governor's Office for Economic Analysis. Under the direction of the State Budget Director, these offices serve as staff to the Governor.

RECORDS RETENTION SCHEDULE

Signature Page

Governor's Office  
Agency

September 1992  
Schedule Date

Policy and Management  
Unit

Change Date

Date Approved by Commission

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APPROVALS

The undersigned approve of the following Records Retention Schedule or Change:

X Ronald Carson  
Agency Head

9/4/92  
Date of Approval

Barbara Taylor  
Agency Records Officer

9/8/92  
Date of Approval

Richard N. Belding  
State Archivist and Records Administrator  
Director, Public Records Division

9/9/92  
Date of Approval

[Signature]  
Chairman Archives and Records Commission

9/10/92  
Date of Approval

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The undersigned Public Records Division staff have examined the record items and recommend the disposition as shown:

Tim McIntosh  
Records Analyst/Regional Administrator

8-31-92  
Date of Approval

Jim Ingle  
Appraisal Archivist

9/10/92  
Date of Approval

Viava Moses  
State/Local Records Branch Manager

9/9/92  
Date of Approval

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The determination as set forth meets with my approval.

Ann B. Klein for A. B. Chandler III  
Auditor of Public Accounts

9/9/92  
Date of Approval

STATE ARCHIVES AND RECORDS COMMISSION  
Archives and Records Management Division  
Kentucky Department for Libraries and Archives

STATE AGENCY RECORDS  
RETENTION SCHEDULE

Governor, Office of the  
Budget Director, Office of the State  
Policy and Management, Office for

Record Group  
Number  
1245P

Series	Records Title and Description	Function and Use
00312	<b>Budget of the Commonwealth (As Enacted)</b>	This series documents budget information for each state agency within state government and represents the official budget of the Commonwealth of Kentucky. Each agency, with help from advisors employed by the Governor's Office for Policy and Management (GOPM), submits a proposed budget to GOPM every two years. GOPM staff review the proposed budgets and suggest changes if necessary. Once this stage of the budget process is completed, the proposed budget (Executive Budget-04161) is sent to the General Assembly for approval. In the General Assembly this budget can be approved as is or modified, then approved. Once the proposed budget is approved, it becomes the official operating budget for these state agencies.
	<b>Access Restrictions</b>	None
	<b>Contents</b>	Cabinet Name; Department Name; Budgeted (FY); Requested (FY); Enacted (FY); Source of Funds; General Fund; Regular Appropriation; Restricted Agency Funds; Balance Forward; Current Receipts; Non-revenue Receipts; Total Restricted Agency Funds; Federal Funds; Balance Forward; Current Receipts; Total Federal Funds; Total Funds; Expenditures by Class; Personnel Costs; Operating Expenses; Grants, Loans or Benefits; Capital Outlay; Total Expenditures; Expenditures by Unit; Total Expenditures; Description; Changes
	<b>Retention and Disposition</b>	Record copies should be retained permanently. Forward three (3) copies to the Department for Libraries and Archives if in paper. Forward one (1) copy if held in electronic format or issued for general public distribution on the agency's web site. Retain one (1) copy in agency. Destroy excess copies when no longer needed.
00313	<b>Capital Construction Closed Project Folders (V)</b>	This series documents the budget history of each capital construction account established for each capital construction project. As each project proceeds, copies of fiscal documents, which involve the Governor's Office for Policy and Management (GOPM), are included in this series. GOPM approves the secretary's orders, approves funding for the project, puts money into the accounts and monitors how money is spent. Each record is used within GOPM for fiscal management of the particular capital construction account. Finance and Administration Cabinet, Division of Engineering, has a capital construction file which may include budget information. This file contains a complete budget history of each project. A capital construction project is a project which exceeds \$50,000 in costs.
	<b>Access Restrictions</b>	None
	<b>Contents</b>	Facts on source of funds; Advice of allotment; Secretary's orders; Journal vouchers; Correspondence; Summary of Projects; Requests for funds
	<b>Retention and Disposition</b>	Transfer to the State Archives two (2) years after project closure. Retain in State Archives Permanently.
00314	<b>Capital Construction Report (V)</b>	This series documents a complete listing and summary description of every capital construction project active as of June 30 of each year and lists projects closed during same fiscal year. The report is mandated by KRS 45.760 (13) and became law in 1982. In 1980 there were two reports completed but none for 1981. This report represents a summary of all capital construction projects.
	<b>Access Restrictions</b>	None
	<b>Contents</b>	Status of project; Estimated project cost; Title; Account number; Year; Current phase; Estimated completion date; Total allotment; County code; Total allotment required; Expenditures to date; Description of available funds; Lists of projects closed during the year; Change in annual report; Additional information
	<b>Retention and Disposition</b>	Transfer to the State Archives two (2) years after project closure. Retain in State Archives Permanently.

**STATE ARCHIVES AND RECORDS COMMISSION**  
**Archives and Records Management Division**  
**Kentucky Department for Libraries and Archives**

**STATE AGENCY RECORDS**  
**RETENTION SCHEDULE**

Governor, Office of the  
 Budget Director, Office of the State  
 Policy and Management, Office for

**Record Group**  
**Number**  
**1245P**

<b>Series</b>	<b>Records Title and Description</b>	<b>Function and Use</b>
<b>00319</b>	<b>Budget Analyst/Policy Advisor Files</b>	This series documents information gathered by budget analysts and policy advisors when helping assigned agencies prepare their budgets. Each analyst and advisor, employed by the Governor's Office for Policy and Management, is assigned a specific agency in which to provide assistance in completing their budget proposals before being sent to the General Assembly for approval.
	<b>Access Restrictions</b>	None
	<b>Contents</b>	Budget work papers: budget requests, correspondence
	<b>Retention and Disposition</b>	Retain in agency for four (4) years. Transfer to the State Records Center for an additional six (6) years for a total retention of ten (10) years.
<b>00320</b>	<b>Emergency Maintenance and Repair Report</b>	CLOSED SERIES - This series has not been created by the Governor's Office for Policy and Management since 1984. There is one box stored at the State Records Center with a destruction date of December 1993. This report was used to list additions and reductions in agency accounts and the nature of each emergency maintenance and repair done on state property. An example would be a roof leak repair. Once destroyed this series can be deleted.
	<b>Access Restrictions</b>	None
	<b>Contents</b>	Date; Fiscal year; Agency name; Project name; Nature of repair; From account; Subtotal; Balance; Additions; Reductions; Amount (cost of repair)
	<b>Retention and Disposition</b>	Retain in agency for four (4) years. Transfer to the State Records Center for an additional five (5) years for a total retention of ten (9) years.
<b>00323</b>	<b>Request for Allotment</b>	This series documents appropriations and allotments for the fiscal year by cabinet, department and program level for each quarter. The request for allotment establishes the amount of money, for each account, an agency can spend during that fiscal year. The agency must follow the requirements set forth in the Budget of the Commonwealth (00312). The request for allotment form is completed by each agency and returned to the appropriate policy analyst for review. The policy analyst will then approve, disapprove, and/or modify the request.
	<b>Access Restrictions</b>	None
	<b>Contents</b>	Form number; Cabinet; Department; Fiscal year ending; Page number; RA; Appropriation account number; Month; Year; Fund; Project; Object; Appropriation amount; Program title; Allotment account numbers; 1st quarter; 2nd quarter; 3rd quarter; 4th quarter; Total; Tran code; Program totals; Source of funds; Signature of Cabinet Head and date; Signature of Policy Advisor and date; Approved Governor's Office for Policy and Management and date
	<b>Retention and Disposition</b>	Retain in agency for two (2) years.
<b>00324</b>	<b>Advice of Allotment Adjustment</b>	This series documents the movement of money from one account to another for each state agency. When funds are needed in a specific account, such as personnel account, money may be transferred from another account, such as operating expense account, to the personnel account by using this form. The agency requesting a transfer must submit the request in writing to the Governor's Office for Policy and Management. This form will document the increase in one account and the decrease in the other.
	<b>Access Restrictions</b>	None
	<b>Contents</b>	Form number; Fiscal year; Date; Cabinet; Increases; Appropriation account number; Department; Program title; Decreases; FMO; Tran Code; Fund; Allotment account number; PGM/PROJ; Object; QTR.; Amount; Total; Approved; Date; Audit reference; Explanation
	<b>Retention and Disposition</b>	Retain in agency for two (2) years.

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**Record Group**  
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**1245P**

<b>Series</b>	<b>Records Title and Description</b>	<b>Function and Use</b>
<b>00325</b>	<b>Journal Vouchers and Correspondence</b>	This series documents the movement of cash from one account to another for each state agency. Cash would include money received from grants, agency receipts, or money received from sources other than the general fund. The journal voucher would document, by account number and program level, the money received by each cabinet and department. The process is started by a memo from the agency to the Governor's Office for Policy and Management requesting a cash transfer.
	<b>Access Restrictions</b>	None
	<b>Contents</b>	Journal Voucher - fiscal year, JV number, vendor number, tran code, fund, cabinet, department, pgm/proj, object, division, branch, section, unit, function, location, subsidiary, trans type, doc reference, dr amount, cr amount, vend suffix, major project, budget unit, agency object code, invoice number, org. index, grant number, gr fy, sub gr, prepared by, approved by, comments, audit reference; Memo from agency
	<b>Retention and Disposition</b>	Retain in agency for two (2) years.
<b>00326</b>	<b>Necessary Government Expense File</b>	This series documents appropriation increases from the General Fund Surplus Account for agencies that have necessary government expenses. A necessary government expense includes money needed for a life insurance fund for policemen and firemen who die in the line of duty, small lawsuits filed against the state, or to hire attorneys to serve as guardian ad litem. Money is appropriated for these expenses in the budget, but if the amount of money appropriated runs short, then it becomes a necessary government expense and money is taken from the General Fund Surplus Account. The General Fund Surplus Account is used to hold the money until needed.
	<b>Access Restrictions</b>	None
	<b>Contents</b>	Necessary Government Expense request; Executive Orders; State Planning Fund; Judgments; Purchase Order; Authorization for Payment; Action; Death Certificate; Marriage Certificate; Autopsy report; Guardian ad Litem forms
	<b>Retention and Disposition</b>	Retain in agency for five (5) years. Transfer to the State Records Center for an additional five (5) years. Total retention is ten (10) years. Destroy after audit.
<b>00327</b>	<b>Budget Workpapers - State Budget</b>	This series documents the official record of the internal biennial budget process for state agencies. As policy analysts and advisors help agencies prepare their budgets, certain documents become official records of the budget process. This series represents the official budget workpapers, whereas series 00319, Budget Analyst/Policy Advisor Files, represents the individual policy analyst and advisor working files. This series is used to interpret budgetary decisions.
	<b>Access Restrictions</b>	None
	<b>Contents</b>	Budget request forms; Personnel data; Letters and memoranda from agencies; Miscellaneous analysis forms which were used in analyzing and preparing the Executive Budget
	<b>Retention and Disposition</b>	Retain in agency for four (4) years. Transfer to the State Archives Center for Permanent retention.

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Series	Records Title and Description	Function and Use
04161	<b>Executive Budget (Proposed)</b>	This series represents the proposed working budget for state government which is sent to the General Assembly for final approval. KRS Chapter 48 along with House Bill 640 provides the requirements for the executive budget to be submitted to the General Assembly. Once the proposed budget is completed by each agency and reviewed by the Governor's Office for Policy and Management, it is sent to the Legislature for passage. Once passed, it becomes the Budget of the Commonwealth (00312).
	<b>Access Restrictions</b>	None
	<b>Contents</b>	Cabinet name; Department name, Budgeted, Requested, Enacted for fiscal year; Source of funds; General fund; Regular appropriation; Restricted agency funds; Balance forward; Current receipts; Non-revenue receipts; Total restricted agency funds; Federal funds; Balance forward; Current receipts; Total Federal funds; Total funds; Expenditures by class; Personnel costs; Operating expenses; Grants, loans, or Benefits; Capital outlay; Total expenditures; Expenditures by unit; Total expenditures; Description; Changes
	<b>Retention and Disposition</b>	Record copies should be retained permanently. Forward three (3) copies to the Department for Libraries and Archives if in paper. Forward one (1) copy if held in electronic format or issued for general public distribution on the agency's web site. Retain one (1) copy in agency. Destroy excess copies when no longer needed.
04162	<b>Executive Information System (EIS)</b>	This series documents appropriations, allotments and expenditures of the state operating budget. This system was implemented in response to legislation passed in 1988 which mandated that financial and budgetary information be made available on a continuous and timely basis. The system provides summary level information in a way that is meaningful for analysis and decision making support. It provides a graphical user interface which can be operated by non-technical users. The data for the budget application is extracted from the Statewide Accounting and Reporting System (STARS) (NOS) and is manipulated on the state level computer (mainframe). This systems allows financial analysts to gather information without requiring them to have expertise with STARS. It provides accounting data in graphical form, shows changes over time, allows data to be extracted and downloaded to desktop computers for use in spreadsheets. The system has a worksheet feature which allows the accounting data to be manipulated for projections and trends. The Legislative Research Commission has direct access to this system via the state mainframe. *System has only been in use for one year.
	<b>Access Restrictions</b>	None
	<b>Contents</b>	Series contains: changing date; notes; worksheet; retrace; paperclip; cross sectional; utilities; original approp; increase original approp; decrease orig approp; carry fwd approp; close carry fwd approp; allot. 1st, 2nd, 3rd, 4th, of annual; inc. 1st, 2nd, 3rd, 4th, quarter allot; corr. 02 allot c/f; Dec. quarter allot; rec. due from other fd; enc mod info elem; reest orig encum; liquidate encum.; original encum.; increase encum.; decrease encum.; expenditures/enc liq; straight expend; adj exp/enc liq; enc decr; transfers in/out; pay due to other fd; enc/liq by jv; refunds from vendors; exp reimb-pymt error; adj expend jv only; exp enc/liq on i/a; payable to other govt; int srvc fnd billing; int srvc fnd credit; operating trnsf out; other fin/uses allot; Dec fin/uses allot; payroll labor distr; payr reimb-agncy fnd; inc prior year exp; Dec prior year exp; indirect cost paid.
	<b>Retention and Disposition</b>	Delete from system information that is two years old
04163	<b>Appropriation Revisions</b>	This series documents appropriation increases or decreases in each agency's budget by cabinet, department, appropriation, and program level. Appropriation revisions are made when an agency receives new money during the year and wants authority to spend it. The appropriation would increase when the new money is included in an account. It would decrease if taken from one account and put into another. The revisions are sent to the General Assembly's Appropriations and Revenue Committee for approval. An appropriation is the amount of spending authority each agency has.
	<b>Access Restrictions</b>	None
	<b>Contents</b>	Appropriation request; Related correspondence
	<b>Retention and Disposition</b>	Transfer to the State Records Center