

FAQs: Supporting Documentation in EBSP – Financial Processing Transactions

MSU policy: All Financial Processing Transactions must be completely supported by documentation (written information that provides backup and depth to a transaction) and/or thorough referencing, description, and explanation. Examples of supporting documentation include receipts, invoices, reports, and contracts.

List of Financial Processing Transactions per the Main Menu screen of the financial system:

- Advance Deposit
- Auxiliary Voucher
- Budget Reallocation
- Cash Receipt
- Credit Card Receipt
- Disbursement Voucher
- Distribution of Income and Expense
- General Error Correction
- Indirect Cost Adjustment
- Internal Billing
- Pre-Encumbrance
- Transfer of Funds
- Intra Account Adjustment

Images of supporting documents can be attached to the e-docs noted above.

- For all Disbursement Voucher, Internal Billing, Advance Deposit and Credit Card Receipt e-docs, attached supporting documentation is required for processing.
- For all other financial processing transaction e-docs, while attached support is optional (at a unit's discretion), a detailed explanation, description and reference are all that is required by Accounting to support a transaction.
- Extraneous information not directly supporting the specific transaction should not be attached to an e-doc. It is the responsibility of the Fiscal Officer (FO) to review the items attached to an e-doc at the time of approval to validate their integrity and relevance to the transaction.

Please see http://archives.msu.edu/records/scanning.php?records_scanning for information on scanning at Michigan State University.

Frequently Asked Questions for Financial Processing Transactions

Q: If supporting documents are not required, may users still attach documents of internal unit interest and/or documents required by the MAU?

A: Yes.

Q: Are there any cases where Accounting will require paper supporting documentation be sent to the central office?

A: No. If an e-doc requires supporting documentation, it must be imaged and attached to the e-doc. An exception exists for 'Non-Resident Alien' Disbursement Voucher payments, where originals of certain IRS forms must be sent to Accounting instead of being imaged and attached. See Manual of Business Procedures Section 77 for more information on NRA payments.

Q: What is the protocol for attached images?

A: 200 DPI/PPI (minimum). PDF strongly preferred. Other file types, for example TIFF, Word, or Excel are acceptable. Images must be complete, clear, readable, and in good order. OCR (Optical Character Recognition) is optional.

Q: A supporting document includes sensitive data. What should be done?

A: All sensitive data should be redacted or obscured from imaged documents. In the rare instances where sensitive information needs to be included on an e-doc, the "Secured Field" portion of the e-doc should be used.

Q: Supporting documentation that includes sensitive data was accidentally attached to my e-doc. What should I do?

A: The Fiscal Officer should disapprove the e-doc. Disapproved e-docs and their attachments remain in the financial system record, so, after disapproving, the FO must contact Accounting via email at accounting@ctrl.msu.edu to request deletion of the attachment. Accounting will delete the attachment from the e-doc, and the disapproved e-doc will remain in the system record. The unit will submit a new e-doc with the sensitive data redacted or obscured from the attachment.

If a FO accidentally approves an e-doc that includes sensitive data in an attachment, Accounting will disapprove the e-doc and delete the attachment from the e-doc. The unit need to submit a new e-doc.

Q: How long should the initiator save the paper originals of supporting documentation once it is imaged and attached? Is there an expectation that units will maintain an imaged version of the attached supporting documents in an indexed/retrievable format?

A: Once the e-doc receives all (including central) approvals and posts to the general ledger, the imaged supporting documentation becomes the official University record and paper originals should be disposed of. There is no expectation that units will maintain imaged versions of the supporting documents that are attached to the e-doc.

Q: How should units dispose of original paper supporting documents that have been imaged and attached to an e-doc?

A: Paper files can be destroyed via MSU Recycling. If content includes sensitive data, paper copies must be shredded before recycling. It is critical to note that this disposal relates only to documentation that directly supports the specific financial transaction being processed. University Records Management policies remain in effect for all other documentation. See <http://archives.msu.edu/records/index.php>.

Q: What paper supporting documentation related to a financial transaction do units need to keep in their files for Internal Audit purposes?

A: As stated in the Q & A item above, once the e-doc has received all approvals and is posted to the general ledger, no paper files must be maintained, consistent with MSU policy. Internal Audit will use the imaged records for its review. All documentation not directly supporting the specific financial transaction being processed are to be managed and retained per MSU Records Management policies.

Q: What do I do with my original (paper) Purchasing Card transaction receipts?

A: While Purchasing Card receipts may be imaged and attached to the Procurement Card e-doc, original receipts and other original supporting documentation for Purchasing Card transactions must be maintained in department files (see <http://purchasing.msu.edu/PurCard/purcard.htm>) and retained per MSU Records Management policies.