



STATE OF MARYLAND

COMPTROLLER OF THE TREASURY

LOUIS L. GOLDSTEIN, COMPTROLLER

J. BASIL WISNER, CHIEF DEPUTY COMPTROLLER

GENERAL ACCOUNTING DIVISION

LOUIS L. GOLDSTEIN TREASURY BUILDING, P.O. BOX 466,
ANNAPOLIS, MARYLAND 21404-0466

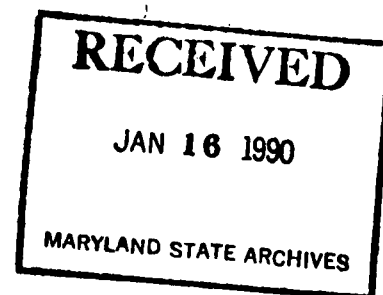
ARNOLD G. HOLZ, CPA,
DIRECTOR

January 2, 1990

TO: Dr. Edward Papenfuse
State Archivist, MD State Archives

FROM: Mr. Arnold G. Holz *Arnold G. Holz*
Director, General Accounting Division

SUBJECT: Records Retention Schedule 272



The Records Management Division recently requested that the General Accounting Division review Records Retention Schedule 272 (attachment 1). Our review of this schedule has disclosed that items indicated "kept in the Comptroller's Office and classified as to be retained permanently by your office" have been lost. Our records storage procedures indicate that all divisional records are transferred to the Records Management Division. However, after our December 6th meeting with service specialist, Ms. Maryln Bently of the Records Management Division, it was revealed that these records are neither stored in the Records Management Division nor in our Division. Ms. Bently advised us to inform the State Archivist and to update our schedule 272 to reflect the missing items. Please be advised that the following items currently listed on schedule 272 are missing: In our opinion, these missing items do not have any historic value, and similar information is contained in various reports produced by this office.

1. Page 1, item 1 - General Ledger - 3 volumes, 1936...
2. Page 2, item 2 - Dates 1936... Appropriation Control Ledger
Budget Account Ledger, Cash Disbursement
Journal Ledger, Cash Receipts Journal,
Cash Receipts Ledger
3. Page 3, item 3 - Taxes Receivable Detail Ledger-Real and
Personal Property
4. Page 4, item B - Taxes Receivable Ledger-Corporation and
Franchise
item C - Taxes Receivable Control Ledger

MY TELEPHONE NUMBER IS: 974-3810

TTY FOR THE DEAF: ANNAPOLIS AREA 974-2609
BALTIMORE AREA 383-7555

AN EQUAL OPPORTUNITY EMPLOYER

5. Page 7, item 8 - Gas Tax Receipts Report, Monthly Statement of Income Tax Receivable, Maryland Estate Tax Statement-Monthly, Monthly Statement of Tax Receipts, Clerk of Courts and Register of Wills Daily and Monthly summary of Cash Receipts
 - item 9 - Chargebacks
 - item 10- Monthly Distribution of Motor Vehicle Receipts
6. Page 8, item 11- Statement of Estimated Revenues and Collections
 - item 12- Fiscal Agents' Monthly Report
 - item 13- Monthly Inventory of Recordation Stamps
7. Page 9, item 14- Monthly Balance Sheets

We are currently in the process of revising schedule 272 for the Hall of Records.

Should you have any questions, please contact Mr. Thomas Bibeault on marcom 974-3811 or me on 974-3810.

AGH/ja
AGH190.MEM

Att.

cc: Ms. Maryln Bently
Ms. Diane Daffin
Ms. Dee Stockett
Subj.-Records Retention

REQUEST FOR RECORDS RETENTION SCHEDULE
to be Submitted to the Records Management Division
Hall of Records Commission

1. Requesting Agency: **COMPTROLLER OF THE TREASURY**
2. Division or Bureau of Requesting Agency: **GENERAL OFFICE**

3. Authorization Requested (Check only one of the squares below).

- A** Dispose of present accumulation. No additional accumulation is anticipated. Records have ceased to have value to warrant retention.
- B** Establish retention schedule for records for which there is a continuing accumulation. The records will cease to have value to warrant their retention after the period of time indicated.
- C** Microfilm and destroy originals. Originals if not microfilmed would be retained for the period of time indicated.

4. Item No.	5. Description of Records Describe records accurately. Include title, form number, size of documents, work or activity to which the records relate, inclusive dates, and quantity (cubic or linear feet). Show recommended retention period.	6. Recommendation of Hall of Records and Board of Public Works.
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A large accumulation of the Comptroller's records for the period 1852-1936 have been transferred to the Hall of Records. In 1922 a revised system of bookkeeping was instituted by the Comptroller and changes have continued, as modern accounting methods and machinery are adopted. As a result, many of the older records at the Hall of Records include entries in one volume which are today separate records series. In the items listed below the earlier records have been included with the records presently being maintained to which they are most closely related.

1. GENERAL LEDGER

At the Hall of Records:

State Ledger - 14 volumes, February 1852 - September 1922

Includes information now recorded in the Appropriation Control Ledger and Budget Account Ledger noted in Item 2.

General Ledger - 3 volumes, October 1922-October 1936


At Comptroller's Office:

General Ledger - 3 volumes, 1936 - -

RECOMMENDATION: RETAIN PERMANENTLY; TRANSFER TO HALL OF RECORDS AFTER ALL ENTRIES HAVE BEEN MADE AND FINAL AUDIT COMPLETED.



**APPROVED
HALL OF RECORDS COMMISSION**

7. Agency, Division or Bureau Representative

	Chief Accountant Comptroller	November 19, 1956
Signature	Title	Date

Schedule Authorized as Indicated in Col. 6 by Hall of Records Commission.

Disposal Authorized as Indicated in Col. 6 by Board of Public Works.

12/5/56		DEC 18 1956	
Date	Archivist	Date	Secretary

REQUEST FOR RECORDS RETENTION SCHEDULE
(Continuation Sheet)

4. Item No.

5. Description of Records

Describe records accurately. Include title, form number, size of documents, work or activity to which the records relate, inclusive dates, and quantity (cubic or linear feet). Show recommended retention period.

6. Recommendation of Hall of Records and Board of Public Works.

2. APPROPRIATION AND BUDGET CONTROL RECORDS

At the Hall of Records:

- Day Book, 28 volumes - February 1852 - September 1922
- Cash Book, 21 volumes - February 1852 - September 1922
- Cash Book (Receipts and Disbursements), 8 volumes - October 1922 - September 1936
- Cash Book of Disbursements, 6 volumes - 1922-1936
- Appropriations Ledgers, 4 volumes - 1918-1927
- Budget Accounts, 13 volumes, 1921-1931
- Ledgers Appropriations Payable, 3 volumes - October 1922 - September 1936

At Comptrollers Office:

Dates: 1936 - -

The following ledgers are maintained for each agency appropriated funds by the General Assembly in the Annual Budget Bill:

Appropriation Control Ledger - Budget Control (pink), shows monthly disbursements, receipts and balances of the various funds under which the agency-unit operates; also obligated balances, available appropriation, reversions, etc., and there-by presents a complete statement of the financial status.

Budget Account Ledger - 1. Control Card (green white) shows expenditures, receipts, balances, etc., of the agency-unit.
2. Program Card (buff) - prepared for each program of the agency-unit and shows all expenditures, receipts, balances, etc., of the various funds of the program authorized by law.

Cash Disbursement Journal - Ledger, - one ledger card is prepared for each agency-unit showing distribution to the fund charged with the expenditure; the warrant number is noted.

Cash Receipts Journal - all cash receipts by source are posted to this Journal; shown is the date, warrant number, month total, and year to date total.

Cash Receipts Ledger - receipts for the month are posted in total to this ledger and distributed to the proper funds and accounts. A card is prepared for each source of income.

RECOMMENDATION: RETAIN PERMANENTLY.

Misc + Non-budgeted ledger - - Misc -
Non budget posted to ledger

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to record center

to record center (checked)

to record center

to record center

to record center

add

APPROVED BY
BOARD OF PUBLIC WORKS
DEC 15 1956
J. McCleskey
SECRETARY

REQUEST FOR RECORDS RETENTION SCHEDULE
(Continuation Sheet)

4. Item No. 5. Description of Records
Describe records accurately. Include title, form number, size of documents, work or activity to which the records relate, inclusive dates, and quantity (cubic or linear feet). Show recommended retention period.
6. Recommendation of Hall of Records and Board of Public Works.

3. TAX RECORDS

At the Hall of Records:

- Corporation Taxes - Assessments, 8 volumes, 1922-1931
- Assessments - Ordinary Business Corporations, 1 volume, 1929-1931
- Corporation Tax Assessment Audit Sheet, 10 volumes, 1931-1943
- Corporation Tax - Abatements, 3 volumes, 1922-1931
- Abatements, Ordinary Business Corporations, 1 volume, 1929-1931
- Corporation Tax Abatement Audit Sheets, 3 volumes, 1931-1940
- Corporation Taxes - Cash Receipts, 8 volumes, 1922-1931
- Cash Receipts, Ordinary Business Corporation, 1 volume, 1929-1931
- Corporation Taxes Cash Receipts Audit Sheets, 8 volumes, 1931-1943
- Assessment Books, 36 volumes, 1872-1921
- Incorporated Institutions, 12 volumes, 1867-1921
- Railroad Tax Ledgers, 3 volumes, 1872-1921
- Foreign Corporation Tax Ledgers, 3 volumes, 1908-1922
- Franchise Tax on Ordinary Business Corporations, 2 volumes, 1915-1921
- Distribution of Franchise Tax, 5 volumes, 1915-1931
- Corporation Taxes, 3 volumes, 1899-1905

At Comptroller's Office:

A. TAXES RECEIVABLE DETAIL LEDGER - REAL AND PERSONAL PROPERTY

Size: 10" x 11 1/2" cards
 Dates: 1931 - -
 Quantity: 10 drawers
 File Arrangement: By year and geographically therein
 Audit: State

Number have been transferred to State Tax Commission

Up to 1941 the Comptroller collected all franchise and personal property taxes. Subsequent to that year collection of the franchise tax was assumed by the State Tax Commission. The Comptroller continued to collect the personal property tax until 1943. Since that time the tax is certified by the Tax Commission to the County collectors, who make monthly reports and remittances to the Comptroller.

A card for each collector is maintained showing the warrant number, date, levy year, collector's number, abatements, levy, amount collected, amount of taxes, amount of interest and the uncollected balance remaining. For Baltimore City and Anne Arundel County an additional card is posted showing essentially the same information plus the distribution as to source.

RECOMMENDATION: RETAIN PERMANENTLY.

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BOARD OF PUBLIC WORKS
20 15 1956
SECRETARY

REQUEST FOR RECORDS RETENTION SCHEDULE
(Continuation Sheet)

4. Item No. 5. Description of Records
Describe records accurately. Include title, form number, size of documents, work or activity to which the records relate, inclusive dates, and quantity (cubic or linear feet). Show recommended retention period.
6. Recommendation of Hall of Records and Board of Public Works.

B. TAXES RECEIVABLE LEDGER - CORPORATION AND FRANCHISE

Size: 10" x 11 1/2" cards
Dates: 1931 - -
Quantity: included in Item 3 A
File Arrangement: By category and alphabetical therein
Audit: State

Although the collection of corporate taxes became a function of the State Tax Commission in 1941, the Comptroller continues to collect the following: Tax on Rolling Stock - other than railroads, Franchise Tax on Gross Receipts, Franchise Tax on Deposits of Savings Banks. Separate ledger cards are prepared for each business taxed. These show name, address, account number, date, year of levy, abatements, levy, amount collected, amount of interest, amount of taxes, and any uncollected balances.

RECOMMENDATION: RETAIN PERMANENTLY

C. TAXES RECEIVABLE CONTROL LEDGER

Dates: 1940 - -
Quantity: 2 volumes
File Arrangement: By category and chronological therein
Audit: State

Controlling account and subsidiary ledger (to General Ledger) shows balance of uncollected taxes by year and total posted from the individual accounts in the Taxes Receivable Ledgers. The Control accounts are:

- Collectors of Taxes
- Banks
- Foreign Corporations
- Ordinary Business Corporations
- Public Service
- Rolling Stock Carlines
- Deposits of Savings Banks
- Gross Receipts

RECOMMENDATION: RETAIN PERMANENTLY

4. CLERKS OF COURT AND REGISTERS OF WILLS ACCOUNTS

At the Hall of Records:

Officers Day Books, 16 volumes, March 1852 - September 1931
Officers Ledgers, 15 volumes - March 1852 - September 1935

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APPROVED BOARD	BY PUBLIC WORKS
<i>[Signature]</i>	
SECRETARY	

REQUEST FOR RECORDS RETENTION SCHEDULE
(Continuation Sheet)

SCHEDULE NO. **272**

PAGE NO. **5.**

4. Item No.	5. Description of Records Describe records accurately. Include title, form number, size of documents, work or activity to which the records relate, inclusive dates, and quantity (cubic or linear feet). Show recommended retention period.	6. Recommendation of Hall of Records and Board of Public Works.
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A. CASH RECEIPTS, CLERKS OF COURT AND REGISTERS OF WILLS

Dates: 1936 - -
 Quantity: 2 cubic feet
 File Arrangement: County and Chronological therein
 Annual Accumulation: 2 linear inches
 Audit: State

Receipts of these two offices are posted to this ledger. Entries are chronological and are summarized monthly. They are posted from the Monthly Report received from the Clerk or Register. Entries show date, warrant number, and amount of money. The type or source of receipt is also indicated.

The ledgers for the years 1936-1945, 1948-1953, and 1955 and thereafter are in bound volumes; those for the years 1946, 1947, and 1954 are on ledger cards and were machine posted.

RECOMMENDATION: RETAIN PERMANENTLY.

B. CLERKS OF COURT AND REGISTERS OF WILLS LEDGER

Size: 8" x 10" cards
 Dates: 1932 - -
 Quantity: 4 drawers
 File Arrangement: By year and type therein
 Annual Accumulation: 3 linear inches
 Audit: State

A card is maintained for each source of receipts from the Clerks of Court and Registers of Wills. Entries show date, warrant number, and amount. It is used as a control and for the preparation of the Comptroller's annual report.

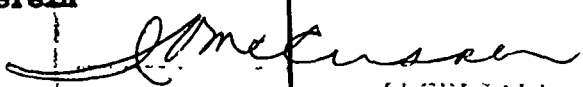
RECOMMENDATION: RETAIN FOR THREE YEARS OR UNTIL AUDITED, WHICHEVER IS LATER, AND THEN DESTROY.

5. CONSTRUCTION FUND TRANSMITTAL

Dates: 1949 - -
 Quantity: 25 drawers
 File Arrangement: By loan and by agency therein
 Annual Accumulation: 4 drawers
 Audit: State

This record is part of the Loan Fund Accounting or Capital Improvement program. The file contains the transmittal showing Disbursing Warrant number (Comptroller's form E-1) and the original certified vendor's invoice. These are the supporting documents to the entries in the Construction Loan Ledgers. The original copy of the

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SEARCHED INDEXED BY
 BROWN
 15 1950

 SECRETARY

REQUEST FOR RECORDS RETENTION SCHEDULE
(Continuation Sheet)

SCHEDULE NO. **272**

PAGE NO. **6.**

4. Item No.

5. Description of Records

Describe records accurately. Include title, form number, size of documents, work or activity to which the records relate, inclusive dates, and quantity (cubic or linear feet). Show recommended retention period.

6. Recommendation of Hall of Records and Board of Public Works.

Warrant and the Transmittal are retained permanently in the Treasurer's office. The ledgers, warrant and transmittal, do not show the details of the service or material purchased as noted on the vendor's invoice and for this reason the material in this file is recommended for permanent retention.

RECOMMENDATION: RETAIN PERMANENTLY

6. CONSTRUCTION FUND LEDGER

Size: 11" x 19 1/2" & 11" x 13"
Dates: 1949 - -
Quantity: 4 posting trays (6 cubic feet)
File Arrangement: By year of loan and therein by agency
Annual Accumulation: 1 cubic foot.
Audit: State

Beginning in 1949, these subsidiary accounts of Loan Funds were opened. All encumbrances against and payments from the loan must be authorized by the Board of Public Works. These authorizations are noted in the agenda and the Minutes of the Board.

Control accounts are established for each loan fund and for each department authorized to receive an appropriation from the loan as follows:

- Departmental Control Account
- Project Control Account
- Contractor or Vendor Account

RECOMMENDATION: RETAIN PERMANENTLY.

7. GENERAL LEDGER WORK PAPERS

Dates: 1940 - -
Quantity: 1 drawer
File Arrangement: Chronological

File contains penciled work sheets, copies of various monthly reports, etc., used in preparing the monthly report of the Comptroller. This material is considered non-record within the meaning of the statute governing non-record material (Article 41, Section 155, Annotated Code of Maryland, 1951 Edition).

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BOARD OF PUBLIC WORKS	
<i>[Signature]</i>	SECRETARY

REQUEST FOR RECORDS RETENTION SCHEDULE
(Continuation Sheet)

5. Description of Records

Describe records accurately. Include title, form number, size of documents, work or activity to which the records relate, inclusive dates, and quantity (cubic or linear feet). Show recommended retention period.

6. Recommendation of Hall of Records and Board of Public Works.

Item No.

8. GAS TAX RECEIPTS REPORT
MONTHLY STATEMENT OF INCOME TAX RECEIVABLE
MARYLAND ESTATE TAX STATEMENT - MONTHLY
MONTHLY STATEMENT OF TAX RECEIPTS
CLERKS OF COURTS AND REGISTERS OF WILLS DAILY AND MONTHLY SUMMARY
OF CASH RECEIPTS

Dates: 1943
Quantity: 1 drawer
File Arrangement: By category and chronological therein
Annual Accumulation: 2 linear inches
Audit: State

These statements are used to post to proper journals or ledgers and to check against previously posted accounts.

RECOMMENDATION: RETAIN FOR THREE YEARS OR UNTIL AUDITED, WHICHEVER IS LATER, AND THEN DESTROY.

9. CHARGEBACKS

Dates: 1952 - -
Quantity: 6 linear inches
File Arrangement: Chronological
Annual Accumulation: 2 linear inches
Audit: State

The Chargeback is a report by the Treasurer of unpaid items in bank account of the State. It is used primarily in instances of bad checks.

RECOMMENDATION: RETAIN FOR THREE YEARS OR UNTIL AUDITED, WHICHEVER IS LATER, AND THEN DESTROY.

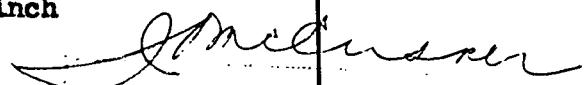
10. MONTHLY DISTRIBUTION OF MOTOR VEHICLE RECEIPTS

Dates: 1943 - -
Quantity: 1 linear foot
File Arrangement: Chronological
Annual Accumulation: less than 1 linear inch
Audit: State

File contains work sheets, letters of transmittal, statement of income, monthly report of funds collected and deposited. From this data the funds are posted to the Budget Ledgers and Journals and the Cash Receipts Ledger.

RECOMMENDATION: RETAIN FOR THREE YEARS OR UNTIL AUDITED, WHICHEVER IS LATER, AND THEN DESTROY.

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REQUEST FOR RECORDS RETENTION SCHEDULE
(Continuation Sheet)

4. Item No.

5. Description of Records

Describe records accurately. Include title, form number, size of documents, work or activity to which the records relate, inclusive dates, and quantity (cubic or linear feet). Show recommended retention period.

6. Recommendation of Hall of Records and Board of Public Works.

11. STATEMENT OF ESTIMATED REVENUES AND COLLECTIONS

Dates: 1944 - -
Quantity: 3 linear inches
File Arrangement: Chronological
Annual Accumulation: less than 1 linear inch

These estimates are prepared by the Board of Revenue Estimates and forwarded to the Comptroller periodically. Revenue estimates are published annually.

RECOMMENDATION: RETAIN FOR THREE YEARS AND THEN DESTROY.

12. FISCAL AGENTS' MONTHLY REPORTS

Dates: 1944 - -
Quantity: 4 linear inches
File Arrangement: Chronological
Annual Accumulation: less than 1 linear inch
Audit: State

Monthly report submitted by the Fiscal Agent of the State to the Treasurer who in turn forwards it to the Comptroller for posting. The report indicates the funds in the hands of the agent to pay mature and redeemed State coupons and bonds.

RECOMMENDATION: RETAIN PERMANENTLY.

13. MONTHLY INVENTORY OF RECORDATION STAMPS

Size: 8 1/2" x 13"
Dates: 1944 - -
Quantity: 1/2 cubic foot
File Arrangement: Chronological
Audit: State

Recordation stamps are distributed to the Courts of Record by the Comptroller's office. This inventory is a monthly recapitulation of stamps distributed and on hand. It includes an actual count of the stamps and is signed by the custodian of the stamps as well as one other member of the staff.

RECOMMENDATION: RETAIN FOR THREE YEARS OR UNTIL AUDITED, WHICHEVER IS LATER, AND THEN DESTROY.

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HALL OF RECORDS COMMISSION

[Signature]
SECRETARY

REQUEST FOR RECORDS RETENTION SCHEDULE
(Continuation Sheet)

SCHEDULE NO. **272**

PAGE NO. **9**

5. Description of Records

Describe records accurately. Include title, form number, size of documents, work or activity to which the records relate, inclusive dates, and quantity (cubic or linear feet). Show recommended retention period.

6. Recommendation of Hall of Records and Board of Public Works.

14. MONTHLY BALANCE SHEETS

Dates: 1948 - -
Quantity: 4 linear feet
File Arrangement: Chronological
Disposable Amount: 1/2 cubic foot

Monthly Financial Report of all State assets and liabilities, and related statements. These reports are summarized in the Comptroller's annual report. ~~But the detail contained in the monthly reports has permanent value to the operation of the office.~~

RECOMMENDATION: ~~RETAIN FOR THREE YEARS OR UNTIL AUDITED, WHICHEVER IS LATER, AND THEN DESTROY.~~ *RETAIN ON RECEIPT OF EACH REPORT PERMANENTLY, DEPOSIT IN STATE RECORD CENTER AT THE END OF EACH FISCAL OR CALENDAR YEAR FOR PERMANENT RETENTION*

15. DORMANT ACCOUNT CERTIFICATION

Form Nos.: DA-1 and DA-2
Dates: July 1, 1952 - -
Size:
Quantity: 17 linear inches
File Arrangement: Alphabetical by year
Audit: State

Deposits, accounts or share accounts which have been dormant in any bank, trust company, savings institution, national bank, or savings and loan association for a period of twenty years must be reported to the Comptroller and the balance remaining in the account paid to the Treasurer. The State of Maryland thereafter assumes responsibility for satisfying any claims for such accounts.

The reporting forms consist of two sheets: the first (DA-1) shows the date, name of the reporting banking institution, and lists names and addresses of the owners of the accounts, dates of last entry, account numbers, and amounts remitted to the State. Space is also provided for the Comptroller to indicate the date, warrant number and amount of any refunds made by him to claimants.

The second form (DA-2) is a statement by the banking institution's President and Treasurer certifying that the report is accurate. It is signed and sealed. The Comptroller adds the receiving warrant number, date, and amount deposited to the General Fund.

Since a claim may be made for this money at any time, the Comptroller must maintain the reports permanently.

RECOMMENDATION: RETAIN PERMANENTLY.

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BOARD OF PUBLIC WORKS
JAN 14 1953
J. McLesker
SECRETARY

REQUEST FOR RECORDS RETENTION SCHEDULE
(Continuation Sheet)

SCHEDULE NO. **272**

PAGE NO. **10.**

4. Item No.	5. Description of Records Describe records accurately. Include title, form number, size of documents, work or activity to which the records relate, inclusive dates, and quantity (cubic or linear feet). Show recommended retention period.	6. Recommendation of Hall of Records and Board of Public Works.
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16. DORMANT ACCOUNT CLAIM

Date: July 1, 1952 - -
Quantity: 1 drawer
File Arrangement: By year and alphabetical therein
Audit: State

All documents concerning a claim against dormant accounts for which the State is responsible are stapled together. These consist of correspondence, the claim form, transmittal (Form E-1), distribution of charges (Form E-1S) and the paying warrant. The originals of the warrant and transmittal are a permanent record in the files of the Treasurer. The fact of payment is noted on the banking institution's original report (See Item 15 above).

RECOMMENDATION: RETAIN FOR THREE YEARS OR UNTIL AUDITED, WHICHEVER IS LATER, AND THEN DESTROY.

17. ESTIMATED REVENUE LEDGER

Dates: July 1, 1943-1950
Quantity: 2 volumes

This ledger shows by source the estimated revenue and the actual revenue of the State. No entries have been made since 1950; however, its use will be resumed in the near future.

RECOMMENDATION: RETAIN PERMANENTLY.

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BOARD OF PUBLIC WORKS

JUL 18 1954

SECRETARY

APPROVED BY
BOARD OF PUBLIC WORKS

JUL 18 1954

J. McQuinn
SECRETARY