

RECORDS RETENTION AND DISPOSAL SCHEDULE

State Bd for Higher Education (Comp 535, Act of 1976)
~~MARYLAND COUNCIL FOR HIGHER EDUCATION~~

Item No.	Description	Retention
1.	<p>ACCOUNTING RECORDS</p> <p>This series applies to Maryland counties and municipalities and includes all standard accounting forms as well as other accounting media which provides supporting data for the special and general accounting records.</p> <p>Changes in records format will not necessarily require revision of the retention schedule. However, should the scope or content of a records series be altered, the schedule may be amended to reflect such changes.</p> <p>County and municipal agencies will use all or some of the following records which are governed by the indicated retention period:</p> <p>A. Special Accounting Records:</p> <ul style="list-style-type: none"> Assessment Books Audit Reports Books of Final Entry - General Ledgers Employee Roster Card File or History Cards <p>B. General Accounting Records:</p> <ul style="list-style-type: none"> Receipt and Disbursement Journals Payroll Journals Counter Cash Books Bankbooks, Statements and Deposit Slips Cancelled Checks, Check Copies and Check Stubs Reconciliation and Trial Balance Sheets Budget Records, Papers and Worksheets Requisitions and Purchase Orders Delivery Orders, Receipts and Receiving Reports Paid Bills, Vouchers and Invoices 	<p>Retain permanently.</p> <p>Retain for three (3) years and until all audit re-</p>

Schedule approved by Department, Agency or Division Representative

[Signature] Assistant Ex Director 9/4/75
Signature Title Date

Schedule Authorized by Hall of Records Commission

Disposal Authorized by Board of Public Works

9-24-75 Edward C. P... 10/15/75 [Signature]
Date Archivist Date Secretary

RECORDS RETENTION AND DISPOSAL SCHEDULE
(CONTINUATION SHEET)

SCHEDULE
NO. 623

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Item No.	Description	Retention
	<p>Tax Collection Books Paid Tax Bills and Paid Delinquent Tax Lists Receipt Books and Receipt Copies Business, Trading, Fishing and Hunting Licenses (which are renewable annually), stubs and copies Annual Financial Reports to Local and State Agencies ✓ Time Sheets and Mileage Reports Gasoline Tickets ✓ Expense Reports ✓ Pay and Receiving Warrants and Transmittals ✓ Payroll Exceptions Assessment Lists (Field Books and Notes) Withholding Forms and Statements (Federal and State) Paid Bonds and Coupons</p>	<p>quirements have been fulfilled, then destroy.</p> <p>If Roster Cards or History Cards are not used for per- sonnel records, the Payroll Journal should be retained.</p> <p>If General Ledgers are missing retain Journals permanently for the missing period.</p>