

DEPARTMENT OF GENERAL SERVICES
HALL OF RECORDS COMMISSION
RECORDS MANAGEMENT DIVISION

SCHEDULE NO.

C-400

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RECORDS RETENTION AND DISPOSAL SCHEDULE

PRINCE GEORGE'S COUNTY

Clerk of the Circuit Court

AGENCY

DIVISION

DESCRIPTION

RECORDS AND RECORD SERIES ARE LISTED BY ITEM NUMBER AND TITLE GIVING FORM NUMBER, IF ANY, DISTRIBUTION OF COPIES, AUDIT REQUIREMENTS AND THE RECOMMENDATION FOR RETENTION. IN SPECIAL INSTANCES, THE RECORD MAY BE MORE CLOSELY DESCRIBED GIVING COVERING DATES, SIZE AND QUANTITY OF RECORDS, FILE ARRANGEMENT, TYPE OF INDEXING AND A DESCRIPTION WITH RESPECT TO ORIGIN AND CONTENT, USE WHILE ACTIVE, AND RELATIONSHIP TO OTHER RECORDS.

Item No.

Description and Retention

ACCOUNTING RECORDS

Quantity:

Dates:

Audit Requirements

This general schedule for counties and municipalities includes all standard accounting forms and papers which provide supporting data for permanent general ledgers and other records of account.

Revision of the forms identified below will not normally require any change in the retention schedule. If either scope or contents of a record series is changed, the retention schedule should be revised to reflect such changes.

County and municipal accounting records may include all or some of the following records and should be destroyed according to the recommendations indicated below:

A. RETAIN PERMANENTLY:

Assessment Books

Audit Reports

General Ledgers

Employee History Cards

(if Employee History Cards are not used, retain Payroll Journals permanently)

(continued)

Schedule approved by Department, Agency or Division Representative

Philip E. Collier
Signature

Clerk of the Circuit Court for
Title Pr. Geogs. Co.

7-30-74
Date

Schedule Authorized by Hall of Records Commission

Disposal Authorized by Board of Public Works

7-30-74
Date

M. L. Reed
Archivist

Date

Richard H. ...
Secretary

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Prince George's County
Clerk of the Circuit Court

Item No.	Description and Retention
	<p>Accounting Records (cont'd)</p> <p>B. RETAIN FOR THREE (3) YEARS AND UNTIL ALL AUDIT REQUIREMENTS ARE MET, THEN DESTROY:</p> <p> Receipt and Disbursement Journals (if General Ledgers are missing, retain Journals permanently for the missing period)</p> <p> Payroll Journals (if Employee History Cards are not used, retain Payroll Journals permanently)</p> <p> Counter Cashbooks</p> <p> Bankbooks, Statements and Deposit Slips</p> <p> Cancelled Checks, Check Copies and Check Stubs</p> <p> Reconciliation and Trial Balance Sheets</p> <p> Budget Records, Papers and Work Sheets</p> <p> Requisitions and Purchase Orders</p> <p> Delivery Orders and Receipts, Receiving Reports</p> <p> Paid Bills, Vouchers and Invoices</p> <p> Tax Collection Books</p> <p> Paid Tax Bills and Paid Delinquent Tax Lists</p> <p> Receipt Books and Receipt Copies</p> <p> Annual Financial Reports to Local and State Agencies</p> <p> Time Sheets and Mileage Reports</p> <p> Gasoline Tickets</p> <p> Pay and Receiving Warrants and Transmittals</p> <p> Payroll Exceptions</p> <p> Assessment Lists (field notes)</p> <p> Withholding Forms and Statements (Federal and State)</p> <p> Paid Bonds and Coupons</p> <p style="text-align: right;">(continued)</p>

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Item No.	Description and Retention
	<p>Accounting Records (cont'd)</p> <p>C. NONRECORD - DESTROY WHEN NO LONGER REQUIRED FOR OFFICE USE:</p> <p style="padding-left: 40px;">Punched Cards used for accounting purposes</p> <p>D. RETAIN UNTIL UPDATED, THEN DESTROY FORMER LISTS:</p> <p style="padding-left: 40px;">Delinquent Tax List</p>
2	<p>GENERAL FILES</p> <p style="padding-left: 40px;">Quantity: File Arrangement:</p> <p>The General Files include all or some of the following records and should be destroyed according to the recommendations indicated below:</p> <p>A. RETAIN FOR THREE (3) YEARS, THEN DESTROY:</p> <p style="padding-left: 40px;">General Correspondence</p> <p style="padding-left: 40px;">Reports</p> <p style="padding-left: 40px;">Studies</p> <p style="padding-left: 40px;">Surveys</p> <p style="padding-left: 40px;">Memoranda</p> <p>B. NONRECORD - DESTROY AS SOON AS NO LONGER NEEDED BY THE OFFICE:</p> <p style="padding-left: 40px;">Printed and mimeographed material and extra copies of records.</p>