FORM RM-1
REV. 2/75
PGC# 1354
8/75

DEPARTMENT OF GENERAL SERVICES
Records Management Division

SCHEDULE NO. C-525

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RECORDS RETENTION AND DISPOSAL SCHEDULE

Prince George's County Office of Finance — AGENCY

Accounting — DIVISION

Item No.	Description	Retention
1.	GENERAL LEDGER: The General Ledger was a final book of entry for receipts and disbursements recorded in the Treasurer's Office. It is arranged by accounts and account numbers giving receipts and disbursements as totals under the date of the transactions. Earlier volumes show individual transactions in journal type entries. The General Ledger was discontinued in 1954 when the Daily Cash Receipts Summary Sheets were posted to the General or Budget Ledger in the Accounting Officer's records. In 1957 the Treasurer initiated the Daily Cash Receipts Journal which appears in this schedule. The General Ledger is now a computer record ~~and is~~ under the jurisdiction of Financial Systems. 1952 - 1972	Retain permanently.
2.	BUDGET JOURNALS: Budget Journals consisting of three budget journals, one for each of the bank accounts giving the date, the payee, an explanation, the account number in the general ledger, the amount of the expenditure and budget information including total expenditure to date, the appropriation balance and the unencumbered balance. This record superseded the Levy Books for preparation of the annual levy in 1953. These journals are now computer records and are under the jurisdiction of Financial Systems. 1952 - 1972	Retain permanently.
3.	CASH RECEIPT JOURNAL: The Cash Receipts Journal gives the date, the obligation, encumbered receipts and recoveries and for the final year to date--the outstanding encumbrances, total receipts and recoveries, the appropriation balance and the encumbered balance. This data is totaled and posted to the Budget Ledger. This is now a computer record under the jurisdiction of Financial Systems. 1975 - Present	Cut off at end of fiscal year; retain for seven (7) additional years, then destroy.

Schedule approved by Department, Agency or Division Representative

Richard W. Bradley — Signature
Deputy Director of Finance — Title
10-1-82 — Date

Schedule Authorized by Hall of Records Commission

11/23/82 — Date
Edward Lowe — Archivist

Disposal Authorized by Board of Public Works

Date
Chief Administrative Officer — Secretary

Distribution: White - Hall Of Records, Green - Hall Of Records, Canary - Brd. Of Public Works, Pink - Records Manager, Gold - Records Center, Blue - Department/Agency.

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Item No.	Description	Retention
4.	CHECK REGISTERS: Consisting of registers for all County bank accounts; are created and printed by computer. The check and the register entry are made out in one operation showing the check number, the vendor or payee, the date and amount of the check. 1975 - Present	Cut off at end of fiscal year; retain for seven (7) additional years, then destroy.
5.	GENERAL ACCOUNTING RECORDS: These records are composed of financial papers which after audit or posting to permanent books of entry cease to have further value. Records in this category are: Bank Records - Bank statements Cancelled checks Deposit slips Distribution, reconciliation, and trial balance sheets Copies of financial reports approved for State, County, and Bi-County Agencies Machine Tapes (adding machine, check signing) Purchase Records - Purchase orders/Field Purchase Orders/Contract Encumbrances Payment Requests Invoices, Partial delivery reports or packing slips Partial receiving reports Paid or written off billings Receipts and receipt books Journal entries Expense reimbursement sheets 1975 - Present	Cut off at end of fiscal year; retain for seven (7) additional years, then destroy.
6.	CONTRACT DOCUMENTS: These are records of the executed and non-executed contracts for improvements for the Special Improvement districts including bids or proposals performance bonds, certificates as to corporate principal labor and materialman's bonds, agreements and specifications and blueprints. The Executed contracts are retained in the active office files and the non-executed contracts are stored in the Records Center. 1947 - Present	Retain executed contracts permanently. Retain non-executed contracts for seven (7) years, then destroy.

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SCHEDULE NO. 0-325

Item No.	Description	Retention
7.	SPECIAL IMPROVEMENT CASH RECEIPTS & VOUCHERS: When a Special Improvement District is set up by the Board of County Commissioners pursuant to petition of the area residents the district by further petition may then apply for and receive street lights, sidewalk, and street improvements - a levy is established upon the basis of the cost, the money is borrowed by the Commissioners (see Special Improvement District File), notes are given and the improvements made (Laws of Maryland, 1941, Chap. 917 as amended). In some cases the assessment is paid in full with the next tax bill but money may be prorated for a period of up to ten years whereupon a voucher is set up arranged by district for each individual property giving block and lot number, levy year, the total levy, and the interest, principal and balance due after each payment. This file also contained the supporting papers to the voucher entries, including the check stubs, the receipts copy stamped paid, giving the names of the person or company assessed, name of the subdivision, the lot and block number, the levy year and on the reverse side, a notation of the bank upon which the payment was made, name of the maker and the date; correspondence is attached. 1975 - Present	Cut off at end of fiscal year; retain for seven (7) additional years, then destroy.
8.	SPECIAL IMPROVEMENT DISTRICT FILE: The money borrowed for Special Improvement Districts is recorded in this file and arranged by the Special Improvement District number, including paid notes signed by the President of the Board of County Commissioners, giving the date, the name of the payee (bank), the amount and conditions, stamped paid with date. 1975	Retain permanently.
9.	SPECIAL IMPROVEMENTS DISTRICTS LEDGER: This is a daily cash record of collection of garbage taxes, special area tax collection by project, and the current special assessments receivable. 1945 - Present	Retain permanently.
10.	SPECIAL IMPROVEMENTS DISTRICTS CASH RECEIPTS & DISBURSEMENTS JOURNAL: This is a record of cash receipts by date, name of the payee, the check number, the amount and description of the payment. 1950 - Present continued————	Retain permanently.

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SCHEDULE NO. C-325

Item No.	Description	Retention
11.	DAILY CASH RECEIPTS SUMMARY JOURNAL: The Daily Cash Summary Sheets are posted in this journal from which a monthly report is prepared in duplicate, one copy for the Treasurer and one for the Accounting Officer who posts to his General or Budget Ledger. This type journal supplied the information formerly found in the Treasurer's General Ledger discontinued in 1953. 1957 - 1972	Retain permanently.
12.	SPECIAL AREA TAX JOURNAL: The Special Area Tax Journal is a record of taxes collected for special improvements in the 30 special areas in Prince George's County arranged by area and giving the date of the collection, the name of the payee, and the amount collected. In 1955 this record was discontinued in the Treasurer's office and transferred to the Accounting Officer; now a computer record under the jurisdiction of Treasury. 1947 - 1955	Retain permanently.
13.	GENERAL CORRESPONDENCE: This consists of routine correspondence between this Division, other divisions of Finance, other County agencies, outside agencies and businesses, and citizens; monthly management reports; divisional budget documents; divisional purchase requisitions, check requests, etc. 1978 - Present	Cut off at end of fiscal year; retain for three (3) additional years, then destroy.
14.	AUDITED FINANCIAL STATEMENTS: Bound copies of annual audited financial statements. Ten copies of each year's statement should be retained. 1930 - Present	Retain permanently.
15.	BOND & COUPON DESTRUCTION CERTIFICATES: Listings of redeemed coupons and bonds, by issue, year and maturity. 1946 - Present	Retain permanently.
16.	LANDFILL SYSTEM 7 REPORTS: Consists of keypunch card and final computer reports (weekly & monthly) regarding vehicles that are weighed at the Landfill. Includes gross and tare weights, determination of charge or cash customer, amount of charges. Cards are destroyed as soon as computer reports are verified. 1975 - Present	Cut off at end of fiscal year; retain for three (3) additional years, then destroy.
17.	FEDERAL GRANT ACCOUNTING DOCUMENTS: These are grant project files consisting of Grant Awards, applications,	continued-

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Item No.	Description	Retention
	amendments, addendums, and copies of quarterly and annual reports. 1968 - Present	Retain for three (3) years after final resolution of final questioned costs, then destroy.
18.	CHECK COPIES: (numerical-blue) This is a file of copies of all checks issued by the County in numerical order. 1980 - Present	Cut off at end of fiscal year; retain for one (1) additional year; then destroy.
	******LAST ITEM *********	