

DEPARTMENT OF GENERAL SERVICES
 RECORDS MANAGEMENT DIVISION
RECORDS RETENTION AND DISPOSAL SCHEDULE

Schedule No. C-899

Page 1 of 1

Agency HOWARD COUNTY GOVERNMENT Division/Unit Finance

Item No.	Description	Retention
	<p>All electronic media records will created and stored using a system that is in compliance with Comar 14.18.04. Permanent records will be transferred to MSA on CD stores as "Tif" files with retrieval software also embedded on the CD.</p>	

Schedule Approved by Department, Agency, or/Division Representative

Date 8/13/98 9/9/98

Signature *Phyllis L. Pritchett*

Typed Name Phyllis L. Pritchett

Title Records Management Officer

Schedule Authorized by State Archivist

Date SEP 24 1998

Signature *Edward C. Pappas*



**RECORDS RETENTION AND DISPOSAL
SCHEDULE**

SCHEDULE #

PAGE NO.

1 of 17

DEPARTMENT OF FINANCE

Director's Office

AGENCY

DIVISION

ITEM NUMBER	DESCRIPTION	RETENTION
1	<u>POLICY AND PROGRAM DEVELOPMENT</u> Correspondence pertaining to the formulation, planning, enactment, implementation, modification, or redefinition of the policies, programs, services, or projects of a department or agency.	Retain permanent on CD. Forward to MSA.
2	<u>ADMINISTRATIVE</u> - General correspondence pertaining to and arising from the normal and routine administrative functioning of the programs, services, and projects of departments or agencies.	3 years, then destroy.
3	<u>TRANSITORY</u> - Correspondence of short-term, transitory value, including letters of transmittal, thank you letters, requests for publications and routine information, etc.	1 year, then destroy.
4	<u>ORGANIZATION AND PLANNING FILES</u> - Administrative directives; policy studies; formal memoranda; reports of task forces and management review committees; and similar records which document the formulation, planning, enactment, implementation, modification, or redefinition of policies, programs, services, or projects of departments or agencies.	Retain permanent on CD. Forward to MSA.
5	<u>PROCEDURAL FILES</u> - Administrative announcements, routine memoranda, statements, reports and other records of any department/agency or program; or similar records distributed county wide, concerning general administrative and office procedures.	5 years, then destroy.

**SCHEDULE APPROVED BY
RECORDS MANAGEMENT OFFICER**

**SCHEDULE APPROVED BY
STATE ARCHIVIST**

SEP 24 1998

Edward C. Pappas Jr

DATE SIGNATURE

DATE SIGNATURE

**SCHEDULE APPROVED BY
DEPARTMENT HEAD**

9/9/98 *Dele B. Neubert*

DATE SIGNATURE



**RECORDS RETENTION AND DISPOSAL
SCHEDULE**

SCHEDULE #

PAGE NO.

2 OF 17

DEPARTMENT OF FINANCE

Director's Office

AGENCY

DIVISION

ITEM NUMBER	DESCRIPTION	RETENTION
6	<u>MISCELLANEOUS WORKING FILES</u> - Files opened to deal with issues, questions or projects not fitting indexed categories. Such files are closed when the matter has been resolved or there has been no activity for one year.	3 years. After closing retain 1 year in office.
7	<u>READING FILES</u> - A convenient reference file containing copies of all written documents and correspondence initiated by an agency - usually a monthly file.	3 Years. Retain for 1 year; storage for 2 years on CD; then destroy.
8	<u>Publications (EMPLOYEE)</u> - Departmental newsletters, employee newsletters, internal telephone directories, organization charts, and similar printed material for distribution to employees.	1 year, then destroy.
9	<u>REPORTS TO EXECUTIVE AND COUNTY COUNCIL</u> - Reports to the Executive, Council, from any department, board, commission, or advisory body, except for such reports this manual.	a) Monthly reports - until quarterly reports are done. b) Quarterly reports - until annual reports are done. c) Annual reports - PERMANENT. Forward to MSA. (Originating agency is official record holder)
10	<u>RECORDS DISPOSITION SCHEDULES</u> Records retention and disposition schedules. Official copy retained by Records Management, Central Services.	CAUTION: Before disposal appraise for continuing administrative usefulness and historical value. Retain until superseded.
11	<u>RECORDS DESTRUCTION AUTHORIZATIONS</u> - Destruction authorizations from the legal custodians of County records and record destruction notices from the County Records Center Manager.	3 years. Then destroy.
12	<u>RECORDS TRANSFER LISTS</u> - Lists of records sent from departments and agencies to the records center, state archives or the records manager for destruction of storage.	3 years. Then destroy.



**RECORDS RETENTION AND DISPOSAL
SCHEDULE**

SCHEDULE #

PAGE NO.

3 of 17

DEPARTMENT OF FINANCE

Director's Office

AGENCY

DIVISION

ITEM NUMBER	DESCRIPTION	RETENTION
13	<u>RECORDS INVENTORIES AND SUMMARIES</u> - Inventories and inventory summaries of the active and inactive records of departments or agencies.	a) 3 years, then destroy. b) Inventories - as long as administratively valuable.
14	<u>MAIL RECEIPTS</u> - Records, including receipts and return receipts, relating to incoming and outgoing registered, certified, insured, and special delivery mail; and similar records of transactions with private mail and package delivery services.	1 year for registered, certified, insured and special delivery maintained by originating agency.
15	<u>INDIVIDUAL EMPLOYEE PERSONNEL FILES</u> - Personnel office maintains official personnel file. The unofficial departmental personnel file of each employee, which might contain application for employment; medical certificates; notices of disciplinary action; performance appraisals; personnel action forms concerning promotion, demotion, transfer, termination, reinstatement, certification, testing, and similar actions; payroll reports; medical evaluation reports; pension information; and related material.	a) As long as administratively useful. Review yearly for need for further retention. CAUTION: Remove any pension records before disposal and place in INDIVIDUAL EMPLOYEE PENSION AND RETIREMENT RECORDS.
16	<u>INDIVIDUAL EMPLOYEE HISTORY CARDS</u> - Card with dates of employment, positions held, wage and salary rates, and similar information summarizing a person's employment history with the County.	As long as administratively useful. Review annually for need for further retention.
17	<u>TEMPORARY CONTINGENT EMPLOYEE FILES</u> - Records of temporary or seasonal employees, whether paid, unpaid, volunteer, or intern, for whom a formal employee personnel file is not established.	One year after termination of employment.
18	<u>EXIT INTERVIEWS</u> - Information obtained from exiting employees regarding reasons for leaving, job/benefit satisfaction. Official record maintained by Office of Human Resources.	One year then destroy.
19	<u>FIDELITY AND PERFORMANCE BONDS (EMPLOYEES)</u> - Fidelity and performance bonds, except those of elected and appointed officials.	5 years after expiration of bond, termination of employee, or the employee leaving the position for which bond required, whichever applicable.



**RECORDS RETENTION AND DISPOSAL
SCHEDULE**

SCHEDULE #

PAGE NO.

4 of 17

DEPARTMENT OF FINANCE

Director's Office

AGENCY

DIVISION

ITEM NUMBER	DESCRIPTION	RETENTION
20	<u>DEPARTMENTAL AND BENEFIT FILES</u> - Copies of documents including information, statistics, and records of County benefits provided to employees: Health Insurance and Open Enrollments, COBRA, Life Insurance, Retirement Plan, Disability Program, Employee Assistance Program, Deferred Compensation, Tuition Assistance, Blood Bank, Benefit History & Rate Information.	Retain 3 years in office, then destroy.
21	<u>PERSONNEL POLICY FILES</u> - Memoranda, reports, announcements, and similar records relating to the policies, rules, and regulations governing County personnel and County personnel systems.	Personnel Office: PERMANENT Other Agencies: Retain while effective, destroy when superseded. <u>NOTE:</u> Routine and ephemeral material should be weeded out. 2 years, then destroy.
22	<u>EDUCATIONAL AND CAREER ADVANCEMENT RECORDS</u> - Requests, authorizations, tuition reimbursement forms, and similar records relating to the participation of County employees in educational programs, workshops, or comparable activities in which expenses or off-time is borne by the County.	2 years, then destroy.
23	<u>LEAVE RECORDS</u> - Requests, reports, summaries, authorizations, schedules, and similar records relating to sick, vacation, and other types of authorized leave for County employees.	2 years, then destroy.
24	<u>TIME AND ATTENDANCE REPORTS</u> - Personnel department copies of reports or cards detailing hours worked or vacation, sick, or compensatory time used by each County employee; or similar records that note exceptions to normally scheduled hours.	2 years, then destroy.
25	<u>TIME CHANGE REQUEST</u> - Requests and authorizations for overtime, time trading, and other reactions that affect normal work time, <u>except</u> LEAVE RECORDS.	2 years, then destroy.
26	<u>TRAVEL REQUESTS</u> - Requests and authorizations for travel by County employees.	2 years, then destroy.



**RECORDS RETENTION AND DISPOSAL
SCHEDULE**

SCHEDULE #

PAGE NO.

5 of 17

DEPARTMENT OF FINANCE

Director's Office

AGENCY

DIVISION

ITEM NUMBER	DESCRIPTION	RETENTION
27	<u>PERSONNEL ACTION NOTICES</u> - Personnel department copies of forms or notices, <u>other than</u> those placed in the INDIVIDUAL EMPLOYEE PERSONNEL FILE used to indicate changes in records of County employees, including changes involving vital information, wage and salary rates, promotions, transfers, and similar actions.	2 years, then destroy.
28	<u>SALARY SCHEDULES</u> - Schedules, pay plans, and similar documents relating to wage and salary rates.	PERMANENT storage on CD.
29	<u>COUNSELING FILE</u> - Reports, questionnaires, interview sheets, correspondence, and similar records relating to the counseling of County employees, <u>other than</u> comparable records placed in employee personnel files as disciplinary actions.	As long as administratively valuable. Review annually for need for further retention, then destroy.
30	<u>ACCIDENT REPORT</u> - Reports of accidents to County employees. (NOTE: If the original of this report becomes part of a WORKER'S COMPENSATION CLAIM FILE or a LITIGATION CASE FILE, the original should be retained for the period recommended for those files).	5 years, then destroy.
31	<u>PERSONNEL REQUISITIONS</u> - Personnel office and department copies of personnel requisitions from County departments or sub-agencies.	2 years, then destroy.
32	<u>PENSION COMMITTEE ANNUAL REPORTS</u> - Annual reports of various County pension systems.	PERMANENT.
33	<u>MARYLAND STATE RETIREMENT SYSTEM REPORTS</u> - Annual report to the County from the Maryland State Retirement/Pension System and copies of any reports made by the County to the system.	5 years, then destroy.
34	<u>EMPLOYEE CREDENTIAL RECORDS</u> - Reports relating to the issuance of employee parking permits, keys, identification cards or badges, passes, or similar instruments of identification and access.	1 year after expiration of instrument or termination of employee, whichever is sooner.



**RECORDS RETENTION AND DISPOSAL
SCHEDULE**

SCHEDULE #

PAGE NO.

6 of 17

DEPARTMENT OF FINANCE

Director's Office

AGENCY

DIVISION

ITEM NUMBER	DESCRIPTION	RETENTION
35	<u>NOTE</u> - All recommended retention periods for financial or budget records, unless otherwise noted or unless grant funds are involved, date from the creation of the record. If the record is subject to audit and unresolved audit questions remain at the expiration of the retention period, the records should be retained until all such questions have been resolved.	
36	<u>ANNUAL BUDGETS</u> - Annual County budget including any separate capital improvement budgets. Official copies in Office of Budgets.	b) Departments: As long as administratively useful. Review annually for further retention, then destroy.
37	<u>PENSION COMMITTEE ANNUAL REPORTS</u> - Annual reports of various County pension systems.	PERMANENT on CD.
38	<u>BUDGET WORKING PAPERS</u> - Records created exclusively for and used in the preparation of the annual budget or special budgets, including departmental budget requests, estimates of anticipated revenue, work-up sheets, other working papers, and related correspondence and documentation.	2 years, then destroy.
39	<u>EXPENDITURE OR ENCUMBRANCE REGISTERS</u> - Registers, or similar records which show expenditures and encumbrances against budget for departments/agencies.	2 years, then destroy.



**RECORDS RETENTION AND DISPOSAL
SCHEDULE**

SCHEDULE #

PAGE NO.

7 of 17

DEPARTMENT OF FINANCE

Bureau of Accounting

AGENCY

DIVISION

ITEM NUMBER	DESCRIPTION	RETENTION
	<u>GRANTS</u>	
40	<u>GRANT FINANCIAL FILES</u> - Financial records of grant funded projects, including copies or documentation of relevant accounting, banking, purchasing, and payroll records; and other documents and working papers associated with the financial administration of the grant funds or used to prepare reports or forms required by federal or state law or regulation.	5 years after submission of final expenditure report, then destroy.
41	<u>GENERAL LEDGERS</u> - Ledgers or similar records in which transactions from the receipt disbursement, and general journals of the County or any of its departments, agencies, accounts, or funds are posted in summary form.	Retain 7 years on CD or microfilm, then destroy.
42	<u>SUBSIDIARY LEDGERS</u> - Subsidiary ledgers or similar records which support the general ledgers of the County or any of its departments, agencies, accounts, such as encumbrance, construction costs, payable, and physical assets or property ledgers.	Retain 7 years on CD or microfilm, then destroy.
43	<u>DISBURSEMENT JOURNALS</u> - Journals, registers, or similar records of original entry detailing the disbursements, expenditures or purchases made by the County agencies.	Retain 7 years on CD or microfilm, then destroy.
44	<u>GENERAL JOURNALS</u> - Journals, registers, or similar records of original entry detailing the fiscal transactions of departments, accounts, or funds which cannot be entered in either cash receipt or disbursement journals.	Retain 7 years on CD or microfilm, then destroy.
45	<u>JOURNAL VOUCHERS/ENTRIES</u> - Records of debit, credit, or other adjustments to financial accounts used as supporting data in posting to receipt, disbursement, or general journals.	Retain 7 years on CD or microfilm, then destroy.
46	<u>TRIAL BALANCES</u> - Records produced periodically detailing the credit and debit balances of the account ledgers and journals of departments, accounts, or funds.	Retain 2 years on CD or microfilm, then destroy.
47	<u>TRANSACTION SUMMARIES</u> - Summaries or similar records produced daily or on another periodic basis listing the financial transactions that took place during the day or period. May include supplemental lists that show breakdown by department, fund, account or type of action.	30 days. Destroy after receipt of CD ROM.



**RECORDS RETENTION AND DISPOSAL
SCHEDULE**

SCHEDULE #

PAGE NO.

8 of 17

DEPARTMENT OF FINANCE

Bureau of Accounting

AGENCY

DIVISION

ITEM NUMBER	DESCRIPTION	RETENTION
48	<u>ACCOUNTS PAYABLE FILES</u> - Documents used to pay the bills of the County. May consist of a number of records, maintained together or separately, including accounting or Office of Finance copies of invoices, bills, statements, or claims; purchase orders; requisitions; receiving reports; authorizations and vouchers; and copies of checks and warrants. Includes any purchase orders and check vouchers maintained as a cross reference in consecutive number files.	a) Payment - Retain 3 years after date of payment. b) Vendor lists - put on CD ROM. Retain PERMANENTLY.
49	<u>ACCOUNTS RECEIVABLE FILES</u> - Copies of bills or statements and billing registers prepared by the County to collect monies owed to it except accounts receivable records involving property taxation or special assessments.	4 years. Cut off at year end; retain 3 years, then destroy.
50	<u>ACCOUNTS UNCOLLECTIBLE FILES</u> - Records of accounts deemed uncollectible by the County, including supporting documentation and write-off authorization. <u>FINANCIAL REPORTS</u>	1 year after write-off, then destroy.
51	<u>ANNUAL FINANCIAL REPORTS</u> - Annual reports or statements on the receipts, expenditures, or financial condition of the County, accounts, or funds. <u>BANKING RECORDS</u>	Retain PERMANENT on CD. Forward to MSA.
52	<u>BANK ACCOUNT RECORDS</u> - Bank statements, canceled checks and warrants, check and warrant registers, deposit slips, reconciliation papers, credit/debit notices, and similar records relating to the banking activities of the County.	3 years, then destroy.
53	<u>BANK SECURITY RECORDS</u> - Records relating to the pledging of bonds or securities by or on behalf of a bank to match the deposit of County funds pursuant to the provisions of law; including lists of and amounts of securities pledged, solvency reports, reconciliation papers, notices of additional pledges, and similar documents.	As long as administratively valuable. Review annually for need for further retention, then destroy.



**RECORDS RETENTION AND DISPOSAL
SCHEDULE**

SCHEDULE #

PAGE NO.

9 of 17

DEPARTMENT OF FINANCE

Bureau of Accounting

AGENCY

DIVISION

ITEM NUMBER	DESCRIPTION	RETENTION
	<u>PAYROLL</u>	
54	<u>INDIVIDUAL EMPLOYEE EARNINGS RECORDS</u> - Records that detail, by pay period and cumulatively, the earnings, withholdings, and deduction of <u>each</u> County employee.	3 years, then destroy.
55	<u>INDIVIDUAL EMPLOYEE PENSION RECORDS</u> - Records that detail, by pay period and cumulatively, deductions disbursements, adjustments, or other actions involving the pension or retirement account of <u>each</u> County employee. Includes, but is not limited to, the Maryland State Retirement/Pension System and the Police/Fire Pension Fund.	3 years, then destroy.
56	<u>PAYROLL REGISTERS</u> - Registers or similar records produced each pay period detailing the earnings, withholdings, and deductions for every County employee.	a) If a <u>PAYROLL-YEAR-TO-DATE REGISTER</u> (Item 5.53) <u>is</u> maintained - 2 years, then destroy.
57	<u>PAYROLL YEAR-TO-DATE REGISTERS</u> - Registers, reports, or similar records detailing the cumulative or year to date earnings, withholdings, and deductions for every County employee.	2 years, then destroy.
58	<u>DEDUCTION REGISTERS (MASTER)</u> - Master registers or similar records produced each pay period detailing the withholdings and deductions for every County employee; or, in the absence of a master register, any of a series of similar registers maintained for each type of deduction or withholding <u>except</u> those relating to pension or retirement deductions.	2 years, then destroy.
59	<u>DEDUCTION REGISTERS (SUBSIDIARY)</u> - Registers or similar records produced each pay period for each type of deduction or withholding except those relating to pension or retirement deductions, <u>if</u> such information is <u>also</u> included in a master decoction register.	2 years, then destroy.
60	<u>ADJUSTMENT TRANSACTION REGISTERS</u> - Registers, ledgers, or similar records, produced by pay period or other periodic basis, detailing deductions for every employee enrolled in a pension or retirement system.	2 years, then destroy.



RECORDS RETENTION AND DISPOSAL SCHEDULE

SCHEDULE #

PAGE NO.

10 of 17

DEPARTMENT OF FINANCE

Bureau of Accounting

AGENCY

DIVISION

ITEM NUMBER	DESCRIPTION	RETENTION
61	<u>ADJUSTMENT TRANSACTION REGISTERS</u> - Registers or similar records detailing adjustments to payroll processed during pay periods to provide an audit trail used to determine if adjustments were properly posted.	2 years, then destroy.
62	<u>DEDUCTION AUTHORIZATIONS</u> - Authorizations to deduct from wages or to adjust deductions from wages.	4 years after termination or amendment of the authorization, then destroy.
63	<u>PAYROLL DISTRIBUTION RECORDS</u> - Registers, ledgers, vouchers, or similar records produced by pay period detailing and/or providing for the distribution and allocation of the payroll among County departments, accounts, or programs.	2 years, then destroy.
64	<u>FEDERAL AND STATE TAX FORMS</u> - Federal and State tax forms used to report the collection, distribution, deposit, and transmittal of federal income tax and FICA tax including OAR-So, OAR-So, OAR-S30, 941E, 501, W-2, W-4, W-9, 1099, and similar forms.	4 years, after tax due date or date tax paid, whichever is later then destroy.
65	<u>HOURS-TO-DATE REGISTERS</u> - Registers or similar records, produced periodically, that show accumulated hours worked and accrued vacation and sick time.	3 years, then destroy.
66	<u>TIME AND ATTENDANCE REPORTS</u> - Payroll Division and departmental copies of reports or cards detailing hours worked or vacation, sick, or compensatory time used by each employee; or similar records that note exceptions to normally scheduled hours.	2 years, then destroy.
67	<u>PERSONNEL ACTION NOTICES</u> - Payroll department copies of forms or notices used to indicate changes in the records of employees, including changes involving vital information, wage and salary rates, promotions, transfers, etc.	2 years, then destroy.
68	<u>PAYROLL CHANGE REQUESTS</u> - Requests, authorizations, denial reports, and similar records relating to requested changes by employees of payroll records due to alleged errors, etc.	2 years, then destroy.



**RECORDS RETENTION AND DISPOSAL
SCHEDULE**

SCHEDULE #

PAGE NO.

11 of 17

DEPARTMENT OF FINANCE

Bureau of Revenue

AGENCY

DIVISION

ITEM NUMBER	DESCRIPTION	RETENTION
69	<u>CASH RECEIPT TAPES/CASHIER SETTLEMENT SHEETS/DEPOSIT SLIPS</u>	Cut off at end of fiscal year; retain three (3) additional years, then destroy.
70	<u>SPECIAL COLLECTION REPORTS</u> Cumulative Receipt Transaction Listing of All Accounts (RPC 140) - Beginning year and year end.	CD ROM from tape at year end and retain 3 years, then destroy.
71	<u>CASH RECEIPT SUMMARY</u> Summary of total cash collected from various sources prepared monthly.	Cut off at end of fiscal year; retain three (3) additional years, then destroy.
72	<u>CASH RECEIPTS</u> - Copies of receipts or receipt stubs issued by departments/agencies evidencing receipt of monies owed to the County except those for the payment of taxes, special assessments or utility deposits.	3 years. Cut off at year end; retain 2 years, then destroy.
73	<u>UTILITIES FILES</u> Rental meter ledger cards and meter pages	Keep current card and meter page, discard all others.
74	Returned check letters.	2 years, then destroy.
75	Reading cards for Rental Meters.	6 months, then destroy.
76	Sewer surcharge letters.	1 year, then destroy.
77	Adjustment batches (F2 & K2)	2 years, then destroy.
78	Meter repair and investigation slips.	2 years, then destroy.
79	Delinquent fire protection letters.	2 years, then destroy.
80	Billing and penalty registers.	Current year, destroy after end of year.
81	Security deposit Cash Receipts.	Current year. Storage 2 years, then destroy.
82	<u>UTILITY SERVICE DEPOSIT RECORDS</u> Receipts, refund cards, and related records concerning deposits and refunds for water and sewer utility service, or for refuse collection.	3 years, then destroy.



RECORDS RETENTION AND DISPOSAL
SCHEDULE

SCHEDULE #

PAGE NO.

12 of 17

DEPARTMENT OF FINANCE

Bureau of Revenue

AGENCY

DIVISION

ITEM NUMBER	DESCRIPTION	RETENTION
83	<u>UTILITY SERVICE APPLICATIONS (CONNECT AND RECONNECT)</u> Applications for initiation or discontinuation of water and sewer utility service, or for refuse collection.	1 year, then microfiche. Forward to MSA.
84	<u>UTILITY CONSUMPTION SUMMARY REPORTS</u> Registers, adjustment registers, printouts, or similar records showing monthly water consumption by customer account, and similar records used in billing for sewer or refuse collection.	3 years, then destroy.
85	<u>TAX ROLL BOOKS (TAX LEVY)</u> The Tax Roll books are a record of the assessments received from the State for the taxable year. They are arranged alphabetically under each tax district giving the account number for each property account, name of taxpayer, a description of the property and the amount of taxes and other charges.	Maintain hard copy three (3) years, then destroy.
86	<u>DELINQUENT TAX ROLLS</u> Rolls detailing the current and cumulative delinquent taxes owed on taxable property.	As long as administratively valuable. Destroy when superseded.
87	<u>ASSESSMENT CHANGE NOTICES</u> A printed certificate reflecting increases/decreases in assessments prepared by the State Assessment Office.	Cut off end of fiscal year; retain seven (7) additional years, then destroy.
88	<u>TAX RATE CALCULATION WORKING PAPERS</u> Working papers and similar records detailing the calculation of the effective tax rate, including special assessment calculations.	3 years, then destroy.
89	<u>TAX STATEMENT</u> Copies of statements sent to property owners showing current or delinquent taxes owned.	5 years, then destroy.
90	<u>TAX RECEIPTS</u> Copies or stubs of receipts prepared and issued to taxpayers evidencing full or partial payment of current or delinquent taxes.	3 years, then destroy.
91	<u>TAX REFUND REQUESTS</u> Request for tax refund due to overpayment or erroneous payment of taxes, including supplemental documentation	3 years, then destroy.



**RECORDS RETENTION AND DISPOSAL
SCHEDULE**

SCHEDULE #

PAGE NO.

13 of 14

DEPARTMENT OF FINANCE

Bureau of Revenue

AGENCY

DIVISION

ITEM NUMBER	DESCRIPTION	RETENTION
92	<p><u>TAX CERTIFICATES</u> Copies of certified tax certificates showing the amount of delinquent taxes, penalties, and interest due on any specified property.</p>	2 years, then destroy
93	<p><u>ANNUAL TAX COLLECTION REPORTS</u> Annual reports accounting for all taxes collected or delinquent on taxable property during the preceding year.</p>	CD ROM from tape at year's end. Keep 3 years, then destroy.
94	<p><u>FILE MAINTENANCE AND ADJUSTMENT BATCHES</u> - Monthly, quarterly, and annual reports on tax collections to State and local agencies. - Reconciliation and trial balance sheets</p>	Cut off end of fiscal year; retain three (3) additional years, then destroy.
95	<p><u>MONTHLY TAX COLLECTION REPORTS</u> Reports accounting for all taxes collected during the preceding month.</p>	3 years, then destroy.
96	<p><u>BANKRUPTCY FILES</u> Records relating to claims against bankrupt property owners for the County.</p>	2 years after settlement of the claim, then destroy.
97	<p><u>SEIZURE OR PERSONAL PROPERTY RECORDS</u> Records relating to the seizure and sale of personal property for the payment of delinquent taxes, including copies of tax warrants, surety bonds, notice of sale, and other pertinent legal instruments and correspondence.</p>	5 years after sale of the property, then destroy.
98	<p><u>TAX FORECLOSURE FILES</u> Records relating to suits to foreclose tax or special assessment liens on real property, including copies of petitions initiating suits, court orders, miscellaneous sale and resale papers <u>other than</u> an official TAX SALE REPORT, and other legal instruments and correspondence concerning the suit and any subsequent seizure and sale of real property as ordered by the court.</p>	5 years after final settlement of the suit, then destroy.
99	<p><u>TAX SALE LEDGER</u> The ledger is arranged alphabetically by district showing all accounts sold at the annual tax sale. Each account shows the total amount of taxes for which the property was sold including T/S costs, bid price, the purchaser, and the date property was redeemed.</p>	Retain permanently on CD. Forward to MSA.



**RECORDS RETENTION AND DISPOSAL
SCHEDULE**

SCHEDULE #

PAGE NO.

14 of 17

DEPARTMENT OF FINANCE

Bureau of Revenue

AGENCY

DIVISION

ITEM NUMBER	DESCRIPTION	RETENTION
100	<p><u>TAX SALE CERTIFICATES/REDEMPTIONS/FINAL DECREE</u> Certificates of Tax Sale giving the name of the owner and purchaser, the amount of taxes, interest & costs, a brief description of the property, the signature of the Collector and Notary Seal. When the property is redeemed from tax sale, a Certificate of Redemption is issued to the owner. A Final Decree is issued by the Courts transferring ownership of the property to the purchaser.</p>	Cut off at the end of the fiscal year; retain three (3) additional years, then destroy.
101	<p><u>LIEN CERTIFICATION APPLICATIONS</u> Required for transfers of ownership of real property. Application shows new owner, previous owner, account number, property description and taxes paid or unpaid.</p>	Cut off at the end of fiscal year; retain for three (3) additional years, then destroy.
102	<p><u>SPECIAL ASSESSMENTS RECORDS</u> Rolls, schedules, ledgers, or similar records listing property owners and amount of assessment for sidewalks, streets, and other special assessment projects, including any separate payment register if a record of payment is not included on the special assessments roll.</p>	PERMANENT on CD. Forward to MSA.
103	<p><u>RECEIPTS (SPECIAL ASSESSMENTS)</u> Copies of receipts or receipt stubs evidencing payment by property owners of special assessments.</p>	5 years, then destroy.
104	<p><u>CERTIFICATES OF LEVY</u> Copies of certificates sent to property owners announcing special assessments and the amount, terms, and conditions of payment.</p>	5 years, then destroy.
105	<p><u>TAX CORRESPONDENCE</u> Correspondence with property owners concerning property evaluation, payment problems, and similar subjects related to the assessment and collection of property taxes and special assessments.</p>	3 years, then destroy.
106	<p><u>OCCUPATIONAL, OCCUPANCY, AND USE TAX AND FEES FILES</u> Financial records involving the assessment and collection of occupational, occupancy, or other use taxes; or the collection of license, permit, or franchise fees including reports, receipts, ledger cards, payment reports, and similar records.</p>	3 years, then destroy.



**RECORDS RETENTION AND DISPOSAL
SCHEDULE**

SCHEDULE #

PAGE NO.

15 of 17

DEPARTMENT OF FINANCE

Bureau of Revenue

AGENCY

DIVISION

ITEM NUMBER	DESCRIPTION	RETENTION
107	<u>SALES TAX RECORDS</u> Reports, correspondence, and related documentation with regard to the allocation and transmittal of sales tax from the State Comptroller.	2 years, then destroy.
108	<u>BILLING REGISTERS</u> Registers or similar records listing periodic billings for taxes or special assessments.	5 years, then destroy.
109	<u>DAILY PAYMENT RECORD</u> Registers, collection blotters, or similar records that detail tax payments received for deposit each day, including all such registers if taxes of different types or from different sources are noted in separate registers; and tax distribution work sheets if all tax payments are noted in one register.	4 years. Cutoff at fiscal year end; retain 3 years, then destroy.



**RECORDS RETENTION AND DISPOSAL
SCHEDULE**

SCHEDULE #

PAGE NO.

16 of 17

DEPARTMENT OF FINANCE

Division of Financial Management

AGENCY

DIVISION

ITEM NUMBER	DESCRIPTION	RETENTION
110	<u>GRANT REPORT</u> - Copies of financial and performance reports submitted to funding agencies.	5 years after submission of final expenditure report, then destroy.
111	<u>GENERAL LEDGER</u> Ledgers or similar records in which transactions from the receipt disbursement, and general journals of the County or any of its departments, agencies, accounts, or funds are posted in summary form.	PERMANENT on CD. Forward to MSA.
112	<u>GENERAL JOURNALS</u> Journals, registers, or similar records of original entry detailing the fiscal transactions of departments, accounts, or funds which cannot be entered in either cash receipt or disbursement journals.	PERMANENT on CD. Forward to MSA.
113	<u>JOURNAL VOUCHERS/ENTRIES</u> Records of debit, credit, or other adjustments to financial accounts used as supporting data in posting to receipt, disbursement, or general journals.	7 years, then destroy.
114	<u>TRIAL BALANCES</u> Records produced periodically detailing the credit and debit balances of the account ledgers and journals of departments, accounts, or funds.	2 years, then destroy.
115	<u>TRANSACTION SUMMARIES</u> Summaries or similar records produced daily or on another periodic basis listing the financial transactions that took place during the day or period. May include supplemental lists that show breakdown by department, fund, account, or type of action.	Keep current month, destroy paper after receipt of CD. Retain 2 years, then destroy.
116	<u>INVESTMENTS</u> Report I201, I300, I320, I400, I601	Keep current month, destroy paper after receipt of CD. Retain 2 years, then destroy.
117	<u>INVESTMENT WORKSHEETS</u> Confirmations, Custodial Reports.	Keep 1 year after completion of audit, then destroy.
118	<u>FIXED ASSETS</u> Report X003, X005, X007, X008, X012	Keep current month, destroy paper after receipt of CD.
119	<u>MONTHLY REPORTS</u> Report F120, F130, A614, FA611	Keep current year, then destroy.



**RECORDS RETENTION AND DISPOSAL
SCHEDULE**

SCHEDULE #

PAGE NO.

17 of 17

DEPARTMENT OF FINANCE

Division of Financial Management

AGENCY

DIVISION

ITEM NUMBER	DESCRIPTION	RETENTION
120	<u>CLOSING REPORT</u> Report A103, A203, A270, F120, F130, A614	Keep current year. Destroy paper after receipt of CD.
121	<u>CAFR WORKPAPERS</u>	7 years, then destroy.
122	<u>INTERIM FINANCIAL STATEMENTS</u>	1 year, then destroy.
123	<u>ANNUAL FINANCIAL REPORTS</u> Annual reports or statement on the receipts, expenditures, or financial condition of the County, accounts, or funds.	PERMANENT, on CD. Forward to MSA.
	<u>BONDS</u>	
124	<u>BOND ADMINISTRATIVE FILES</u> Documents relating to the financing of County projects through bonded indebtedness, including preliminary studies, legal opinions, proposals and prospectuses, Official Statements, authorizations and certifications for issuance and cancellation, and related correspondence.	Retain 20 years, then destroy. * Before destruction, review for extended retention requirements.
125	<u>BOND CERTIFICATES AND REDEEMED COUPONS</u> County bonds and coupons that have been redeemed and retired.	2 years after the retirement of the issue as a whole, then destroy.
126	<u>CAPITAL IMPROVEMENT REPORTS</u> Progress and financial reports on capital improvement projects funded by bonded indebtedness.	Retain 20 years, then destroy. * Before destruction, review for extended retention requirements.

* Items on CD: Original paperwork will be destroyed upon receipt of CD.

Instructions - Type or Print a separate form for each new or revised record series, forward with Record Retention Schedule (DGS 550-1)		DEPARTMENT OF GENERAL SERVICES RECORDS MANAGEMENT DIVISION 7275 WATERLOO ROAD P.O. BOX 275 JESSUP, MARYLAND 20794		AGENCY RECORDS INVENTORY PAGE <u>1</u> OF <u>6</u>	
Department/Agency FINANCE		2. Division DIRECTOR'S OFFICE		3. Unit	
DEFINITION - RECORD SERIES - A group of related records normally filed and used as a unit for reference as well as retention and disposition purposes.					
4. Record Series Title RECORDS DISPOSITION SCHEDULES				5. Earliest Year/Latest Year <u>1980</u> to <u>1998</u>	
6. Record Series Description (Briefly describe the types of information/documents/forms found in the series. Include the purpose or function of the series.) SCHEDULE OF RECORDS DISPOSAL BY FY.					
7. Record Series Format(s) <input type="checkbox"/> Letter Size <input type="checkbox"/> Microfilm <input type="checkbox"/> Legal Size <input type="checkbox"/> Computer Tape <input type="checkbox"/> Bound Book <input type="checkbox"/> Floppy Disk <input type="checkbox"/> Audio Tape <input type="checkbox"/> Video Tape <input checked="" type="checkbox"/> Other (specify) <u>CD</u>		8. Record Series Sequence <input type="checkbox"/> Alphabetical <input type="checkbox"/> Numerical <input type="checkbox"/> Chronological <input type="checkbox"/> Geographical <input checked="" type="checkbox"/> Other (specify) <u>BY DIVISION</u>		9. Volume <u>1</u> Number <input type="checkbox"/> File Drawer(s) <input type="checkbox"/> Microfilm Reel(s) <input type="checkbox"/> Computer Tape(s) <input checked="" type="checkbox"/> Other (specify) <u>CD</u>	
		10. Annual Accumulation <u>1</u> Number <input type="checkbox"/> File Drawer(s) <input type="checkbox"/> Microfilm Reel(s) <input type="checkbox"/> Computer Tape(s) <input checked="" type="checkbox"/> Other (specify) <u>CD</u>			
11. File is Used <input type="checkbox"/> Daily <input type="checkbox"/> Weekly <input type="checkbox"/> Monthly YEARLY			12. File Becomes Inactive After <u> </u> <input type="checkbox"/> Month(s) <input type="checkbox"/> Year(s) Number N/A		
13. Current Location(s) (Bldg., Floor, Room) FINANCIAL MANAGEMENT 2ND FLOOR			14. Is Record Series Duplicated Elsewhere? (If yes, specify agency or office) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
15. Access Restrictions <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (If Yes, cite Law(s) & Regulation(s))			16. Audit Requirements <input type="checkbox"/> None <input checked="" type="checkbox"/> State <input type="checkbox"/> Federal <input type="checkbox"/> Independent		
17. Is an Index System Used? (If yes, explain briefly and describe any hardware/software) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			18. Recommended Retention RETAIN PERMANENTLY.		
Name and Title of Preparer Nyana D. Bussard Fiscal Specialist		20. Telephone Number 410-313-2093		21. Date	

Instructions - Type or Print a separate form for each new or revised record series, forward with Record Retention Schedule (DGS 550-1)	DEPARTMENT OF GENERAL SERVICES RECORDS MANAGEMENT DIVISION 7275 WATERLOO ROAD P.O. BOX 275 JESSUP, MARYLAND 20794	AGENCY RECORDS INVENTORY PAGE <u>2</u> OF <u>6</u>
Department/Agency FINANCE	2. Division BUREAU OF REVENUE	3. Unit
DEFINITION - RECORD SERIES - A group of related records normally filed and used as a unit for reference as well as retention and disposition purposes.		
4. Record Series Title REVENUE	5. Earliest Year/Latest Year _____ to _____	
6. Record Series Description (Briefly describe the types of information/documents/forms found in the series. Include the purpose or function of the series.) UTILITY SERVICE DEPOSIT RECORDS TAX ROLL BOOKS (TAX LEVY) ANNUAL TAX COLLECTION REPORTS TAX SALE LEDGER SPECIAL ASSESSMENTS		
7. Record Series Format(s) <input checked="" type="checkbox"/> Letter Size <input type="checkbox"/> Microfilm <input type="checkbox"/> Legal Size <input type="checkbox"/> Computer Tape <input type="checkbox"/> Bound Book <input type="checkbox"/> Floppy Disk <input type="checkbox"/> Audio Tape <input type="checkbox"/> Video Tape <input checked="" type="checkbox"/> Other (specify) <u>CD</u>	8. Record Series Sequence <input checked="" type="checkbox"/> Alphabetical <input type="checkbox"/> Numerical <input type="checkbox"/> Chronological <input type="checkbox"/> Geographical <input type="checkbox"/> Other (specify) _____	9. Volume <u>5</u> Number <input checked="" type="checkbox"/> File Drawer(s) <input type="checkbox"/> Microfilm Reel(s) <input type="checkbox"/> Computer Tape(s) <input checked="" type="checkbox"/> Other (specify) <u>CD</u> 10. Annual Accumulation <input checked="" type="checkbox"/> File Drawer(s) <input type="checkbox"/> Microfilm Reel(s) <input type="checkbox"/> Computer Tape(s) <input checked="" type="checkbox"/> Other (specify) <u>CD</u>
11. File is Used <input checked="" type="checkbox"/> Daily <input type="checkbox"/> Weekly <input type="checkbox"/> Monthly	12. File Becomes Inactive After _____ Number N/A <input type="checkbox"/> Month(s) <input type="checkbox"/> Year(s)	
13. Current Location(s) (Bldg., Floor, Room) FINANCE 2ND FLOOR	14. Is Record Series Duplicated Elsewhere? (If yes, specify agency or office) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
15. Access Restrictions <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (If Yes, cite Law(s) & Regulation(s))	16. Audit Requirements <input type="checkbox"/> None <input type="checkbox"/> State <input type="checkbox"/> Federal <input checked="" type="checkbox"/> Independent	
17. Is an Index System Used? (If yes, explain briefly and describe any hardware/software) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	18. Recommended Retention	
Name and Title of Preparer Nyana D. Bussard Fiscal Specialist	20. Telephone Number 410-313-2093	21. Date

<p>Instructions - Type or Print a separate form for each new or revised record series, forward with Record Retention Schedule (DGS 550-1)</p>	<p>DEPARTMENT OF GENERAL SERVICES RECORDS MANAGEMENT DIVISION 7275 WATERLOO ROAD P.O. BOX 275 JESSUP, MARYLAND 20794</p>	<p>AGENCY RECORDS INVENTORY</p> <p>PAGE <u>3</u> OF <u>6</u></p>
<p>1. Department/Agency</p> <p>FINANCE</p>	<p>2. Division</p> <p>FINANCIAL MANAGEMENT</p>	<p>3. Unit</p>
<p>DEFINITION - RECORD SERIES - A group of related records normally filed and used as a unit for reference as well as retention and disposition purposes.</p>		
<p>4. Record Series Title</p> <p>ANNUAL REPORTS</p>	<p>5. Earliest Year/Latest Year</p> <p><u>1997</u> to <u>1998</u></p>	
<p>6. Record Series Description (Briefly describe the types of information/documents/forms found in the series. Include the purpose or function of the series.)</p> <p>ANNUAL REPORTS OF VARIOUS COUNTY PENSION SYSTEMS. COMPREHENSIVE ANNUAL FINANCIAL REPORTS.</p>		
<p>7. Record Series Format(s)</p> <p><input checked="" type="checkbox"/> Letter Size <input type="checkbox"/> Microfilm</p> <p><input type="checkbox"/> Legal Size <input type="checkbox"/> Computer Tape</p> <p><input type="checkbox"/> Bound Book <input type="checkbox"/> Floppy Disk</p> <p><input type="checkbox"/> Audio Tape <input type="checkbox"/> Video Tape</p> <p><input type="checkbox"/> Other (specify) _____</p>	<p>8. Record Series Sequence</p> <p><input type="checkbox"/> Alphabetical</p> <p><input type="checkbox"/> Numerical</p> <p><input checked="" type="checkbox"/> Chronological</p> <p><input type="checkbox"/> Geographical</p> <p><input type="checkbox"/> Other (specify) _____</p>	<p>9. Volume</p> <p style="text-align: center;"><u>1</u></p> <p>Number</p> <p><input checked="" type="checkbox"/> File Drawer(s) <input type="checkbox"/> Microfilm Reel(s) <input type="checkbox"/> Computer Tape(s) <input type="checkbox"/> Other (specify)</p>
<p>11. File is Used</p> <p><input type="checkbox"/> Daily <input type="checkbox"/> Weekly <input type="checkbox"/> Monthly</p> <p>YEARLY</p>		<p>12. File Becomes Inactive After</p> <p style="text-align: center;"><u> </u></p> <p>Number <input type="checkbox"/> Month(s) <input type="checkbox"/> Year(s)</p> <p style="text-align: center;">N/A</p>
<p>13. Current Location(s) (Bldg., Floor, Room)</p> <p>FINANCIAL MANAGEMENT</p>	<p>14. Is Record Series Duplicated Elsewhere? (If yes, specify agency or office)</p> <p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>	
<p>15. Access Restrictions <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (If Yes, cite Law(s) & Regulation(s))</p>	<p>16. Audit Requirements</p> <p><input type="checkbox"/> None <input type="checkbox"/> State <input type="checkbox"/> Federal <input checked="" type="checkbox"/> Independent</p>	
<p>17. Is an Index System Used? (If yes, explain briefly and describe any hardware/software)</p> <p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>	<p>18. Recommended Retention</p> <p>PERMANENT</p>	
<p>Name and Title of Preparer</p> <p>Nyana D. Bussard Fiscal Specialist</p>	<p>20. Telephone Number</p> <p>410-313-2093</p>	<p>21. Date</p>

Instructions - Type or Print a separate form for each new or revised record series, forward with Record Retention Schedule (DGS 550-1)	DEPARTMENT OF GENERAL SERVICES RECORDS MANAGEMENT DIVISION 7275 WATERLOO ROAD P.O. BOX 275 JESSUP, MARYLAND 20794		AGENCY RECORDS INVENTORY
			PAGE <u>6</u> OF <u>6</u>
1. Department/Agency FINANCE	2. Division PAYROLL	3. Unit	
DEFINITION - RECORD SERIES - A group of related records normally filed and used as a unit for reference as well as retention and disposition purposes.			
4. Record Series Title PAYROLL		5. Earliest Year/Latest Year <u>1990</u> to <u>1998</u>	
6. Record Series Description (Briefly describe the types of information/documents/forms found in the series. Include the purpose or function of the series.) PAYROLL YEAR-TO-DATE REGISTERS ADJUSTMENT TRANSACTION REGISTERS SALARY SCHEDULES			
7. Record Series Format(s) <input type="checkbox"/> Letter Size <input type="checkbox"/> Microfilm <input type="checkbox"/> Legal Size <input type="checkbox"/> Computer Tape <input type="checkbox"/> Bound Book <input type="checkbox"/> Floppy Disk <input type="checkbox"/> Audio Tape <input type="checkbox"/> Video Tape <input checked="" type="checkbox"/> Other (specify) <u>CD</u>		8. Record Series Sequence <input checked="" type="checkbox"/> Alphabetical <input type="checkbox"/> Numerical <input type="checkbox"/> Chronological <input type="checkbox"/> Geographical <input type="checkbox"/> Other (specify) _____	
		9. Volume <u>12</u> Number <input type="checkbox"/> File Drawer(s) <input type="checkbox"/> Microfilm Reel(s) <input type="checkbox"/> Computer Tape(s) <input checked="" type="checkbox"/> Other (specify) <u>CD</u>	
		10. Annual Accumulation <u>12</u> Number <input type="checkbox"/> File Drawer(s) <input type="checkbox"/> Microfilm Reel(s) <input type="checkbox"/> Computer Tape(s) <input checked="" type="checkbox"/> Other (specify)	
11. File is Used <input type="checkbox"/> Daily <input type="checkbox"/> Weekly <input checked="" type="checkbox"/> Monthly		12. File Becomes Inactive After _____ Number <input type="checkbox"/> Month(s) <input type="checkbox"/> Year(s) N/A	
13. Current Location(s) (Bldg., Floor, Room) FINANCE 2ND FLOOR		14. Is Record Series Duplicated Elsewhere? (If yes, specify agency or office) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
15. Access Restrictions <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (If Yes, cite Law(s) & Regulation(s))		16. Audit Requirements <input type="checkbox"/> None <input type="checkbox"/> State <input type="checkbox"/> Federal <input checked="" type="checkbox"/> Independent	
17. Is an Index System Used? (If yes, explain briefly and describe any hardware/software) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		18. Recommended Retention	
Name and Title of Preparer Nyana D. Bussard Fiscal Specialist		20. Telephone Number 410-313-2093	21. Date