

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

SCHEDULE
NO. **H-19**

PAGE
NO. **1**

1. Requesting Agency
CITY OF CUMBERLAND, City Council

2. Division or Bureau of Requesting Agency
**Department of Finance and Revenue -
City Comptroller**

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.
1	<p>GENERAL LEDGER</p> <p>Size: 13" x 14" x 3" Dates: 1909 --- Quantity: 6 volumes File Arrangement: Chronological Audit: Annual outside audit</p> <p>The General Ledger is the final book of entry for the financial operations of the City of Cumberland, and contains records of receipts and expenditures by accounts as totals. Entries are made to the ledgers from the Cash Receipts Journal (Item 2) and the Cash Disbursements Journals (Item 3). The General Ledger is a permanent book of account.</p> <p>RECOMMENDATION: RETAIN PERMANENTLY.</p>	<p>APPROVED HALL OF RECORDS COMMISSION</p>
2	<p>CASH RECEIPTS JOURNAL</p> <p>Size: 12" x 14" x 1" Dates: 1938 --- Quantity: 13 volumes File Arrangement: Chronological Audit: Annual outside audit</p> <p>The Cash Receipts Journal is posted from the Collector's Daily Report of Collections and the Clerk's Report on Collections, giving the date and receipt number, the name of the payee, and the amount. Receipts are entered according to the account to which they are credited - General Fund, Water, or Annexations. The Journals contain a more detailed breakdown of receipts which is of service for a number of years after the entries have been totaled and entered in the General Ledger (Item 1), the permanent book of account.</p> <p>(continued)</p>	

7. Agency, Division or Bureau Representative

Ed A. Money
Signature

Mayor
Title

6-11-63
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.

June 13, 1963 *Mona S. Orloff*
Date Archivist

Andrew Hubich
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 (cont.) RECOMMENDATION: RETAIN FOR TEN YEARS OR UNTIL ALL AUDIT REQUIREMENTS HAVE BEEN MET, WHICHEVER IS LATER, THEN DESTROY.

3 CASH DISBURSEMENTS JOURNAL

Size: 14" x 16" x 2"
 Dates: 1917 ---
 Quantity: 10 volumes
 File Arrangement: Chronological
 Audit: Annual outside audit

The Cash Disbursements Journal is posted monthly from the voucher register for all cash expenditures except payroll (Item 15) giving the check and voucher numbers, the purpose of the disbursement, the amount, and the account --- Airport, City Hall, City Hall Annex, Collections, Contingent, Engineering, Fire Department, Flood Project, Maintenance, Garbage, Parks, Police Department, Public Building Repairs, Recreation, Storm Sewers, Streets and Alleys, Street Cleaning, Stationery and Printing, Warehouse, Meters, Weights, and Sewage Treatment. The Journals contain a detailed breakdown of disbursements, which is of service to the office for a number of years after the entries have been totaled and entered in the General Ledger (Item 1), the permanent book of account.

RECOMMENDATION: RETAIN FOR TEN YEARS OR UNTIL ALL AUDIT REQUIREMENTS HAVE BEEN MET, WHICHEVER IS LATER, THEN DESTROY.

4 VOUCHER INDEX

Size: 5" x 9" cards
 Dates: 1943 ---
 Quantity: 1 card drawer
 File Arrangement: Alphabetical by name of payee
 Audit: Annual outside audit

The Voucher Index is a record of payments to companies and individuals, not including payroll (Item 15), giving the name and address of the payee, the date, voucher number, and amount.

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

5 GENERAL JOURNAL

Size: 11½" x 15½" x 4"
 Dates: 1933 ---
 Quantity: 2 volumes
 File Arrangement: Chronological
 Audit: Annual outside audit

The General Journal is a record of the transfer of funds from one account to another giving the date and titles of the accounts, the amount transferred, and the reason for the transfer, with totals carried forward. This record is used for correction of the General Ledger.

(continued)

APPROVED
HALL OF RECORDS COMMISSION

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.
------------------	---	---

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

6 DISTRIBUTION JOURNAL (TRANSFER LEDGERS)

Size: 12" x 14" x 2"
Dates: 1926-1940
Quantity: 5 volumes
File Arrangement: Chronological
Annual Accumulation: Discontinued
How Indexed: Tab Index to Account

The Distribution Journals are monthly records of receipts and expenditures by accounts prepared for posting to the General Ledgers (Item 1), giving the date and subject of the expenditure under each account, the voucher number, and the amount. Each entry is further broken down into sub-accounts. This type of record has been discontinued, and the information contained herein is found in the General Ledgers for the same period.

RECOMMENDATION: DESTROY ACCUMULATION.

7 GENERAL ACCOUNTING RECORDS

Dates: 1943 ---
Quantity: 172 transfiles, 120 document file drawers,
4 file drawers, 26 bundles
File Arrangement: Chronological
Audit: Annual outside audit

The General Accounting Records are composed of financial papers which, after audit and posting to permanent books of account or use as intermediate records for transfers of information and data, cease to have further value to the operation of the office. Papers in this category are:-

- Banking Records
 - Bank statements
 - Cancelled checks, check copies, check stubs, and checkbooks
 - Deposit books and deposit slips
- Certifications from the State Department of Assessments and Taxation (State Tax Commission)
- Collector's Daily Report of Collections, with supporting papers
- Distribution and reconciliation sheets and trial balances
- Financial reports to and from other city, county, and state agencies
- Machine tapes
- Motor vehicle operating expense stubs and sheets
- Paid bills and vouchers
- Parking meter collection reports
- Purchase records
 - Credit memoranda
 - Partial delivery reports
 - Purchase orders
 - Requisitions

(continued)

APPROVED
HALL OF RECORDS COMMISSION

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.

7 (cont.)

Receipts and receipt books and stubs
Warrants and vouchers
Withholding Forms, State and Federal (W-2, W-2b, 1099)

All printed and mimeographed material is considered nonrecord within the meaning of the statute governing nonrecord material, (Annotated Code of Maryland, 1957 Edition as amended, Art. 41, Sec. 179), and may be destroyed as soon as no longer needed by the office.

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

8 BOND RECORD

Form No.: Dunbar
Size: 12" x 20" x 1"
Dates: 1954 ---
Quantity: 1 volume
File Arrangement: Chronological
Audit: Annual outside audit

The Bond Record includes a Payment Record Summary, with interest and principal payments itemized on separate sheets.

The Payment Record sheet gives the total amount of the issue and the bond numbers, the number of bonds due and denominations, the amount of bonds due each maturity date, the maturity dates, the date and amount of funds sent to the paying agent to retire bonds, and the amount of bonds outstanding.

The interest payment sheet gives the coupon numbers paid and the amounts, the maturity date of coupons, the date and amount of funds sent to the paying agent.

The principal payment sheet shows the name of the issues and the series, the date of issue and denomination of bonds, the bond numbers, the interest rates and date first interest coupon is payable and subsequent due dates, where payable, and the total amount of the issue, with the first and last due dates.

RECOMMENDATION: RETAIN PERMANENTLY.

9 RETIRED BONDS AND COUPONS

Dates: 1911 ---
Quantity: 32 volumes, 4 file drawers
File Arrangement: Chronological

Retired Bonds and Coupons represent payment of bond issues authorized for city improvements. After audit they have no further value, as the financial transactions in connection with the bond issues are completely recorded in the Bond Record. (Item 8).

RECOMMENDATION: A. RETAIN RETIRED BONDS FOR THREE YEARS AFTER RETIREMENT OF THE BOND ISSUE OR UNTIL ALL AUDIT REQUIREMENTS HAVE BEEN FULFILLED, WHICHEVER IS LATER, THEN DESTROY BY BURNING UNDER SUPERVISION OF A REPRESENTATIVE OF THE OFFICE OF THE COMPTROLLER.

(continued)

APPROVED
HALL OF RECORDS COMMISSION

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.
-------------	---	---

9 (cont.) RECOMMENDATION: B. RETAIN COUPONS FOR THREE YEARS AFTER PAYMENT OR UNTIL AUDITED, WHICHEVER IS LATER, THEN DESTROY BY BURNING UNDER SUPERVISION OF A REPRESENTATIVE OF THE OFFICE OF THE COMPTROLLER.

10 SEWER BONDS DISTRIBUTION JOURNAL

Size: 15" x 17½" x 2"
Dates: 1931-1961
Quantity: 1 volume
Annual Accumulation: Discontinued

This Journal lists payments incurred in sewage projects which have been financed by bond issues, giving the check number and date, the name of the payee, the total amount of the check, with a breakdown of accounts charged, and the amounts. This record, discontinued in 1961, was replaced by the Bond Record (Item 8), but it should be retained as it covers a period earlier than does the Bond Record.

RECOMMENDATION: RETAIN PERMANENTLY.

11 FLOOD PREVENTION JOURNAL

Size: 12" x 14" x 1"
Dates: 1928-1932
Quantity: 1 volume
Annual Accumulation: Discontinued

This Journal is a record of expenditures from the General Fund for flood control-projects, giving the date and voucher number, the name of the payee and the amount, and the reason for payment. The Journal was discontinued in 1932, and expenditures for flood control are now found in the Cash Disbursements Journal (Item 3), in the General Ledgers (Item 1). However, the Journal should be retained, as it contains more detail than the above-listed records. Flood protection projects are now provided for by bond issues.

RECOMMENDATION: RETAIN PERMANENTLY.

12 CUMBERLAND SEWAGE DISPOSAL PLANT BOND EXPENDITURES JOURNAL

Size: 9" x 11" x 1"
Dates: 1955-1958
Quantity: 1 volume
Annual Accumulation: Discontinued

This Journal shows expenditures by dates, giving the names of the payees, with check and voucher numbers, and the total amounts, with a breakdown of accounts and amounts. This Journal was discontinued in 1958, and the entries are now carried in the Cash Disbursements Journal (Item 3), and the General Ledger (Item 1). However, the Journal should be retained, as entries are more detailed than in the above-listed records.

RECOMMENDATION: RETAIN PERMANENTLY.

APPROVED
HALL OF RECORDS COMMISSION

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.
-------------	---	---

13 BOND LIENS RECORD

Size: 11" x 13½" x 2"
Dates: 1910-1959
Quantity: 3 volumes
File Arrangement: Chronological
Annual Accumulation: Discontinued

This Record lists liens which are automatically filed by the City of Cumberland against individual property owners for the amount of assessments for improvement projects affecting individual properties. Liens are kept in effect until the assessments are paid. The Bond Liens Record gives the dates of filing and the names of the property owners, and the amounts of the assessments under three categories: General Improvement Bond Liens, Flood Liens, and Paving Bond Liens.

This Record was discontinued in 1959, and the information is now found in the General Ledger as totals (Item 1) and is itemized in the Assessment Cards and in the Lien Payment Journal in the City Collector's Office (Schedule M-21, Items 1 & 5). However, this Record should be retained, as it covers a period earlier than that covered by the Tax Collector's cards and journal.

RECOMMENDATION: RETAIN PERMANENTLY.

14 APPLICATION FOR METERS AND TAPS

Size: 8½" x 11" sheets
Dates: 1953 ---
Quantity: 14 bundles
File Arrangement: Chronological

This Comptroller's copy of the Application is considered nonrecord within the meaning of the statute (Ann. Code of Maryland, 1957 Edition as amended, Art. 41, Sec. 179), and may be destroyed as soon as no longer needed by the office. The white copy, filed in the office of the Department of Water and Electric Light is the record copy and is permanently retained (Schedule M-20, Item 7).

15 PAYROLL JOURNAL

Size: 20" x 24" x 2"
Dates: 1917 ---
Quantity: 7 volumes (old series); 6 volumes (new series)
File Arrangement: Chronological
Audit: Annual outside audit

The old series of Journals give the check and voucher numbers, the name of the employee and the amount of his check, the account, and the department. In 1958 a pegboard system was introduced, by which the Payroll Journal sheet, Employee Card (Item 16), and the employee check and earning record are prepared in one operation. The new Journal gives, in addition to the information carried in the old series, the title of the position, and the itemized deductions. One volume in the old series covers the Water Operative Payroll only (1926-1949). The water employee payroll is now included with the

APPROVED
HALL OF RECORDS COMMISSION

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.
-------------	---	---

regular payroll.

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

16 EMPLOYEE CARDS

Size : 5" x 9" cards (old series);
8½" x 11" pegboard cards
Dates: 1928 ---
Quantity: 5 drawers
File Arrangement: Alphabetical by name of employee
Audit: Annual outside audit

The old series of Employee Cards gives the name and address of the employee, date of employment, payroll dates and gross amount paid, with Federal and State tax deductions. When the pegboard system was introduced in 1958 (Item 15), more information was entered on the card to include the Social Security number, the number of Federal and State deductions, pension payments, base pay, time worked (regular and overtime), gross pay and deductions, and net pay and check number.

The City government administers the Police Pension Fund (Item 20), and the Employee Cards for retired personnel participating in this fund are subject to Recommendation A below. All other retired employees receiving pensions, including Fire Department personnel, are under the Employees' Retirement System of the State of Maryland, and their Employee Cards are subject to Recommendation B.

RECOMMENDATION: A. RETAIN EMPLOYEE CARDS FOR RETIRED POLICE RECEIVING PENSIONS FOR THREE YEARS AFTER LAST PENSION PAYMENT IS MADE TO EMPLOYEE OR HIS BENEFICIARY, THEN DESTROY.
B. RETAIN CARDS FOR ALL OTHER EMPLOYEES FOR SIX YEARS AFTER RETIREMENT, RESIGNATION OR TERMINATION OF SERVICE, THEN DESTROY.

17 EMPLOYEES' RETIREMENT SYSTEM ENROLLMENT CARDS AND REPORTS

Form No.: ERS #1 and #2 (State)
Size: 8½" x 11" sheets
Dates: 1956 ---
Quantity: 1 file drawer, 1 bundle
File Arrangement: Chronological (Reports); Alphabetical by name of employee (Enrollment Cards)
Audit: Annual outside audit

Enrollment Cards are prepared in triplicate at the time an employee applies for enrollment in the State Retirement System and are distributed as follows:-

ERS #1 to the State Employees' Retirement System
ERS #2 to the applicant
ERS #3 remains in the office file

The copy sent to the Baltimore office is attached to the Certification of Rates and Contributions, Form ERS #6. (Recommendation A)

APPROVED
HALL OF RECORDS COMMISSION

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.
-------------------	---	---

17 (cont.) below applies only to the copy retained in the Comptroller's office.)

A bi-weekly report on retirement collections is forwarded to the State Retirement System with the check covering total employee withholdings for that period. (Recommendation B below).

RECOMMENDATION: A. RETAIN EMPLOYEES' RETIREMENT SYSTEM ENROLLMENT CARDS FOR SIX YEARS AFTER RETIREMENT, THEN DESTROY.

B. RETAIN BI-WEEKLY REPORTS FOR THREE YEARS OR UNTIL AUDITED, WHICHEVER IS LATER, THEN DESTROY.

18 STATE INDUSTRIAL ACCIDENT CLAIMS (WORKMEN'S COMPENSATION COMMISSION)

Size: Legal size
 Dates: 1933 ---
 File Arrangement: Alphabetical by name of claimant

This file is composed of claims folders containing forms, correspondence, reports, and settlements arising from accidents or injuries to city employees in which claims have been entered against the Mayor and City Council. After compensation has been established and the claim settled, the folder has no further practical value to the operation of the office.

RECOMMENDATION: RETAIN FOR THREE YEARS AFTER SETTLEMENT OF THE CLAIM, THEN DESTROY.

19 FIRE DEPARTMENT PENSION FUND JOURNAL

Size: 8" x 13½" x 1"
 Dates: 1940-1951
 Quantity: 1 volume
 Annual Accumulation: Discontinued

Administration of this fund by the City Council was discontinued in 1951 when it was transferred to the Employees' Retirement System of the State of Maryland. The Journal gives the names of the contributors, the dates, and the amounts contributed.

RECOMMENDATION: DESTROY ACCUMULATION.

20 POLICE DEPARTMENT PENSION FUND JOURNAL

Size: 8½" x 13½" x 1"
 Dates: 1940 ---
 Quantity: 2 volumes
 File Arrangement: Chronological
 Audit: Annual outside audit

The Police Department Pension Fund is administered by the City Council. The Journal gives receipts and disbursements by dates, the names of the payers or payees, the voucher and check numbers for disbursements, and the amounts for both receipts and disbursements, with totals carried forward.

RECOMMENDATION: RETAIN PERMANENTLY.

APPROVED
HALL OF RECORDS COMMISSION

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.
21	<p>GENERAL FILE</p> <p>Size: Legal size Dates: 1935 --- Quantity: 7 legal file drawers, 1 check drawer, 5 transfiles File Arrangement: Alphabetical by subject</p> <p>The General File contains correspondence, papers, reports, and forms under the following subject headings:-</p> <ul style="list-style-type: none">Airport Payroll papersAssignment of Pay ChecksAuditor's Quarterly ReportsBudget OrdinanceCancelled Coupons; Bank Statements and Work PapersCertifications of Rates and Contributions (copies EMS #6)Charity ReportsConditions of the Levy; Collections and DisbursementsDistribution of AppropriationsEmployees<ul style="list-style-type: none">Applications for return of Employee Retirement FundsBlue CrossEmployee's Address and Marital StatusEmployee's Retirement Data (correspondence)List of TelephonesLeave of AbsencePayroll OrdersTermination of EmploymentVacation and Sick LeaveWithholding Forms, State and FederalFire and Police Pension ContributionsFinancial Reports to and from City, County and State AgenciesGeneral CorrespondenceMonthly Financial Reports (See Financial Reports)Pension ContributionsPensions PendingPurchase OrdersQuarterly Federal Tax ReturnReceipts and Disbursements ReportsSalaries of EmployeesSocial Security Claims and ReportsStreet Improvement Costs <p>All printed and mimeographed material, except completed forms, is considered nonrecord within the meaning of the statute (Ann. Code of Maryland, 1957 Edition as amended, Art. 41, Sec. 179), and may be destroyed as soon as no longer needed by the office. --- Material having continuing legal or administrative value to the operation of the office should be retained until such value ceases.</p> <p>Some of the above-listed records are subject to audit under certain conditions and are governed by Recommendation A below.</p> <p>RECOMMENDATION: A. RETAIN FOR THREE YEARS OR UNTIL ALL AUDIT REQUIREMENTS HAVE BEEN MET, WHICHEVER IS LATER, THEN DESTROY. B. RETAIN ALL OTHER PAPERS FOR THREE YEARS, THEN DESTROY.</p>	APPROVED HALL OF RECORDS COMMISSION