

**RECORDS RETENTION AND DISPOSAL SCHEDULE**

CITY OF GAITHERSBURG

Finance

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
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1 ACCOUNTING RECORDS

Quantity: c. 50 cu.ft.  
 Dates: 1950--  
 Audit Requirements: Outside Audit

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

Sanford W. Daily City Manager 10/21/74  
 Signature Title Date

Schedule Authorized by Hall of Records Commission

Disposal Authorized by Board of Public Works

12/2/74 Morrin F. Reed Secretary  
 Date Archivist Date Secretary

RECORDS RETENTION AND DISPOSAL SCHEDULE  
(CONTINUATION SHEET)

SCHEDULE  
NO. C-407

PAGE 2  
NO.

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

(continued)

RECORDS RETENTION AND DISPOSAL SCHEDULE  
(CONTINUATION SHEET)

SCHEDULE  
NO. C-407  
PAGE  
NO. 3

Item No.	Description and Retention
	<p>Accounting Records (cont'd)</p> <p>C. NONRECORD - DESTROY WHEN NO LONGER REQUIRED FOR OFFICE USE:</p> <ul style="list-style-type: none"><li>Punched Cards used for accounting purposes</li></ul> <p>D. RETAIN UNTIL UPDATED, THEN DESTROY FORMER LISTS:</p> <ul style="list-style-type: none"><li>Delinquent Tax List</li></ul>
2	<p>GENERAL FILES</p> <p>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> <ul style="list-style-type: none"><li>General Correspondence</li><li>Reports</li><li>Studies</li><li>Surveys</li><li>Memoranda</li></ul> <p>B. NONRECORD - DESTROY AS SOON AS NO LONGER NEEDED BY THE OFFICE:</p> <ul style="list-style-type: none"><li>Printed and mimeographed material and extra copies of records.</li></ul>