

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

1. Requesting Agency

CITY OF ROCKVILLE, MONTGOMERY COUNTY

2. Division or Bureau of Requesting Agency

FINANCE DEPARTMENT, Accounting Division

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. GENERAL LEDGER

Size: 11" x 15 1/2" sheets  
Dates: 1888-1895, 1916-1919, 1922 - -  
Quantity: 9 volumes, 1 open top file, 5 bundles  
File Arrangement: Chronological  
Audit: Annual external audit

In earlier years the General Ledger was sometimes called the Book of Accounts but was not always arranged by account. In 1959 the present system of machine accounting was introduced with the use of ledger cards arranged by the title of the account giving the account number, the name of the payee or source of the receipt, date of the entry, an explanation of the debit or credit, the monthly balance and balance at the end of the fiscal year (July-June). The principal accounts are as follows:

- General Ledger Account
- General Fund Receipts
- Fixed Assets
- Special Funds
- General Ledger Water Fund
- Receipts Water Fund
- General Ledger Water Fund
- Receipts Water Fund
- General Ledger Special Assessment Fund
- Weekly Payroll
- Bi-Weekly Payroll
- Recreation Payroll

(continued -

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7. Agency, Division or Bureau Representative

*Albert M. ...*  
Signature

*Director of Finance*  
Title

*5/10/62*  
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.

*5/15/1962*  
Date

*Morris S. ...*  
Archivist

MAY 17 1962

*Andrew ...*  
Secretary

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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.
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Ledgers prior to 1956 are stored in the Civic Center. The recommendation below does not apply to the Payroll Ledger cards which are provided for in Item 15.

RECOMMENDATION: RETAIN PERMANENTLY.

2. GENERAL ENTRY JOURNAL

Size: 9" x 12" x 2"  
Dates: 1961 - -  
Quantity: 1 volume  
File Arrangement: Chronological  
Audit: Annual external audit

The General Entry Journal is prepared for the purpose of posting to the General Ledger. It is arranged by fund for receipts, General Fund, Water Fund, Special Assessment Fund, and Bond Fund. Disbursements are entered by date with control numbers for posting and an explanation of the entry with the amount to be debited or credited.

RECOMMENDATION: RETAIN PERMANENTLY.

3. CASH RECEIPTS JOURNAL

Size: 11" x 18" x 2"  
Dates: 1928 - -  
Quantity: 9 volumes  
File Arrangement: Chronological  
Audit: Annual external audit

The Daily Cash Summary Sheets are posted to the Cash Receipts Journal under General Fund and Special Assessment Funds with totals carried forward. This journal also includes a monthly section for payroll totals by department and date. Journals prior to 1955 are stored in the Civic Center.

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

4. DISBURSEMENTS JOURNAL (CHECK REGISTER)

Size: 11" x 18" x 2"  
Dates: 1939 - -  
Quantity: 8 volumes  
File Arrangement: Chronological  
Audit: Annual external audit

The Disbursements Journals or Check Registers show daily entries for expenditures with explanation of the expenditure, check number and amount. Totals were carried forward in later years.

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

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5. APPROPRIATION LEDGER

Size: 11" x 15½" cards  
Dates: 1956 - -  
Quantity: 1 open top file, 3 cartons  
File Arrangement: Chronological  
Audit: Annual external audit

The Appropriations Ledger was initiated in 1959 with machine entries showing disbursements against appropriation accounts with balances carried forward giving the account number and title of the account, the date and check number, the purchase order number if any, the item cost and total cost, the unencumbered balance, and balance of unpaid encumbrance if any, the amount of the appropriation, the total payments made to date, receipts and recoveries, and the cash balance. Certain special funds are listed separately under each fund at the end of the ledgers.

RECOMMENDATION: RETAIN PERMANENTLY.

6. RECEIPTS AND DISBURSEMENTS JOURNAL

Size: 9" x 12" x 2"  
Dates: 1961 - -  
Quantity: 1 volume  
File Arrangement: Chronological  
Audit: Annual external audit

The Receipts and Disbursements Journal gives receipts, deposits, and disbursements by source of receipt (Bond Issue, Federal Grant, State Grant), and type of expenditure for the various bond issues.

RECOMMENDATION: RETAIN PERMANENTLY.

7. BOND REGISTER

Size: 9" x 12" x 1"  
Dates: 1960 - -  
Quantity: 1 volume  
File Arrangement: Chronological

The Register is a listing only of issues arranged by title of the bond issue giving total amounts collected by fund and date, accounting for principal and interest payments on each issue.

RECOMMENDATION: RETAIN PERMANENTLY.

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8. URBAN RENEWAL PROJECT LEDGER

Size: 9" x 12" x 2"  
Dates: 1962 - -  
Quantity: 1 volume  
File Arrangement: Chronological  
Audit: Annual external audit

This is a new record relating to urban renewal showing receipt and expenditure of funds involving Federal funds. The ledger will be divided into five sections as follows:

- Cash Receipts Journal
- Cash Disbursements Journal
- General Journal
- General Ledger
- Subsidiary Cost Ledger

RECOMMENDATION: RETAIN PERMANENTLY.

9. PLANT LEDGER

Size: 8 1/2" x 11" x 1"  
Dates: 1958 - -  
Quantity: 1 binder  
File Arrangement: Chronological

The Plant Ledger is an inventory of all underground equipment connected with the City water systems giving a description of the equipment with an estimate of its life and depreciation rate, a description of the location and an estimate of its current value. These installations are under the jurisdiction of the Department of Public Works.

RECOMMENDATION: RETAIN PERMANENTLY.

10. PAID BILLS AND VOUCHERS

Size: Folded papers  
Dates: 1950 - -  
Quantity: 5 file drawers, 21 transfiles, 13 cartons  
File Arrangement: By voucher number  
Disposable Amount: 40 cubic feet  
Audit: External audit; Internal audit  
Index: Pink check copy file

The Paid Bills and Vouchers files include correspondence, and in earlier years, canceled checks, reconciliation sheets and machine tapes. The current files are composed of the following records:

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4. Item No. 5. Description of Records 6. Recommendation of Hall of Records and Board of Public Works.

Check copies  
Correspondence  
Purchase Orders (yellow copy with notation of receipt)

Unpaid Bills and Vouchers are filed separately until the yellow copy of the purchase order is forwarded showing receipt of the material, after which the check for payment is cut and the file is transferred to the Paid Section.

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

11. CASH RECEIPT VOUCHERS (OLD SERIES)

Dates: 1943-1948, 1953-1955  
Quantity: 16 transfiles  
File Arrangement: Chronological  
Annual Accumulation: Discontinued  
Disposable Amount: 32 cubic feet

Evidence of the receipt of money by the City is now found in receipt records of the Tax Division and Water Division, and in the Daily Cash Record prepared by the Cashier. The former method of gathering all receipts in one record series was discontinued in 1956. This record series included receipts and machine tapes for Water and Sewage, Tax, Police and from other sources. The receipts and tapes were placed in Credit Sheet envelopes daily, showing the reset key number, total amount deposited, and the initials of the person responsible for posting to the Cash Receipts Journal (Item 3). Cash receipt vouchers and receipts found in the Accounting Division are provided for under General Accounting Records (Item 12).

RECOMMENDATION: DESTROY ACCUMULATION.

12. GENERAL ACCOUNTING RECORDS

Size: Folded papers  
Dates: 1940 - -  
Quantity: 21 transfiles  
File Arrangement: Chronological or by serial number  
Annual Accumulation: 4 transfiles  
Audit: Internal audit; External audit

The General Accounting file is composed of intermediate accounting records which are used for reference for a brief period of time, or from which information is transcribed in whole or in part to more permanent records. The files are composed of the following classes of records:

- Bank Books and Deposit Slips
- Bank Statements
- Cancelled checks and check stubs

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13.	<p>Cash receipt vouchers and receipts Check lists Daily Cash Summaries and Balance Sheets Financial statement or report copies Machine Tapes Miscellaneous Receipts and Receipt Books Reconciliation Sheets, Trial Balances, and distributions Transmittal sheets Work Sheets</p> <p>RECOMMENDATION: RETAIN FOR THREE YEARS OR UNTIL AUDITED, WHICHEVER IS LATER, THEN DESTROY.</p> <p><u>PERSONNEL ACCOUNTING FILE</u></p> <p>Size: Letter size Dates: Current Quantity: 1 file drawer File Arrangement: Alphabetical by name of employee Index: 5" x 8" card index by name</p> <p>The Accounting File for personnel includes in each folder all or some of the following papers:</p> <p>Application copy (Form ERS 2) Notice of Employment Life Insurance Applications Beneficiary Card Change in Status Sheets Resignations and Cut-off notices Maryland Employees Retirement System Certification of Rates and Contributions (Form ERS 6) Correspondence Special Notices Memoranda</p> <p>When an employee terminates service with the City, his card is removed from the index, attached to his papers, and placed in an inactive file. The principal Personnel Files are maintained in the office of the Mayor (Schedule M-14). The index card gives the name, address and social security number of the employee, the number of dependents, the date employed, type of group hospitalization and type of retirement, the retirement number and pension rate, the City paid life insurance policy number, the account number and pension rate, the City paid life insurance policy number, the amount of employee's salary, salary changes and dates, and the employee's grade and step.</p> <p>RECOMMENDATION: RETAIN WHILE EMPLOYEE IS IN SERVICE WITH THE CITY AND FOR THREE YEARS THEREAFTER, THEN DESTROY.</p>	APPROVED HALL OF RECORDS COMMISSION

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Item No.

14. PAYROLL SUMMARY SHEETS

Size: 8½" x 11"  
Dates: 1951 - - (scattered)  
Quantity: 3 volumes, 14 binders  
File Arrangement: Chronological

The Payroll Summary Sheets are used for preparing the Payroll Ledger Cards and are arranged by payroll period giving the name of the employee, the department in which employed, the check number, overtime if any, the base pay and rate, the gross pay, the deductions itemized, and the amount of net pay received.

RECOMMENDATION: RETAIN FOR THREE YEARS, THEN DESTROY.

15. PAYROLL LEDGER CARDS (PAYROLL JOURNAL)

Size: 11" x 15½" cards  
Dates: 1954 - -  
Quantity: 2 volumes, 3 bundles  
File Arrangement: Chronological  
Audit: Annual external audit.

The Payroll cards are actually a part of the General Ledger (Item 1) but are described separately as they superseded in 1956 the old style Payroll Journal. The cards are filed in two divisions, Weekly and Bi-Weekly payrolls. One card is prepared for each employee and contains space for entries for one year. The cards are internally arranged by name of employee giving the address and social security number, the rate of pay, the date of change in the rate, and the new rate, the receipt number, total earnings and deductions, net pay, and the date of the payroll. The Payroll Journals prior to 1956 are filed in the Civic Center.

RECOMMENDATION: RETAIN PERMANENTLY.

16. DAILY TIME REPORTS

Size: Letter size  
Dates: 1954 - -  
Quantity: 1 open top file (pink copies), 2 file drawers, 5 transfiles  
File Arrangement: Chronologically

The Daily Time Reports give the name of the foreman and the date, the name of the employee, the number of regular and overtime hours worked, and the total hours with the initials of the person designated to approve the report. The reports are used for preparation of the payroll.

RECOMMENDATION: RETAIN FOR THREE YEARS, THEN DESTROY.

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**17. WITHHOLDING EXEMPTION CERTIFICATES AND WITHHOLDING FORMS**

Form No.: W-2, W-3, and W-4  
Dates: 1950 - -  
Quantity: 2 cartons, 1 card drawer  
File Arrangement: By name of employee

Withholding Exemption Certificates (W-3, W-4) are made out by the employee and remain in effect until the employee terminates service or changes the number of his exemptions for Federal tax purposes. The W-2 forms are prepared by the Division for each employer to show Federal and state taxes withheld annually, a copy of which is retained by the office.

RECOMMENDATION: RETAIN FOR THREE YEARS OR AS LONG AS EMPLOYEE REMAINS WITH THE CITY OR UNTIL REPLACED BY NEW FORMS, WHICHEVER IS LATER, THEN DESTROY.

**18. GENERAL FILE**

Size: Letter size  
Dates: 1959 - -  
Quantity: 1 file drawer  
File Arrangement: Alphabetical by subject

The General File contains correspondence and reports under the following subjects:

- Auditors
- Banks (by name)
- Bid Bonds and Deposits on Bids
- Bids on Contracts
- Bureau of the Census
- Correspondence
- Duplicate Deposit Slips
- Federal Depository Receipts
- Federal Grant Regulations
- Group Hospitalization
- Income Tax Levy
- Inter-Office Memoranda
- Montgomery County Reports
- Municipal Finance Officers Association
- Resolutions (City Council)
- Retirement

Material having continuing legal or administrative value to the operation of the office should be retained longer than the three years recommended below if such value continues beyond that retention period.

RECOMMENDATION: RETAIN FOR THREE YEARS, THEN DESTROY.

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