

## RECORDS MANAGEMENT GUIDE

This manual provides guidance for storing and destroying records retained by groups within the church. Following these guidelines will make record keeping and document retention decisions easier. As records are developed, make decisions about retention and storage when the documents are no longer needed on a regular basis. For example, financial records need to be kept for a fairly long period of time. Attached to this guide is a retention schedule for common office records. This schedule can provide assistance as agencies decide how long to maintain a record.

First, determine what records exist and how frequently they will be used. This information can be entered on the PCA Record Management Form (see following page). The following comments may help clarify various parts of the form.

Type of Record: One form should be created for each record type or sub-type

Examples of types of records could include:

Financial/Balance Sheet, Ledgers, Canceled Checks  
 Administrative/Minutes, Reports, Correspondence  
 Legal/Contracts, Property Titles  
 Insurance/Copy of Policy, Claims  
 Personnel/Pay Records

Date(s) - should be inclusive for all documents within a record set, e.g., 1998, or 1985–1988

Location – Record location if other than the local office file, i.e., filed in Box 7 in Room 135

Physical Arrangement - this section will be particularly important to the Historical Center

Frequency of Use - this section helps make retention decisions

Ensure that the denomination does not drown in a sea of old paper. Before disposition decisions are made, review the suggested retention schedule, or if necessary, seek legal assistance on document retention.

If documents cannot be destroyed after five years, and are used infrequently, they are candidates for shipment to the Historical Center. *Space within the Center is extremely limited.* The Center must know if the documents it receives from the agencies/offices are for permanent retention, should be reviewed for historical value after a specified period of time, or ultimately destroyed.

Developing an active on-going record management program in your office enables elimination of unnecessary and unwanted files and conservation of office file space.

The PCA Historical Center retains and maintains the historical records of the denomination. From a corporate standpoint, as opposed to a personal collection, the Center will permanently retain the follow items:

- Records designated for permanent storage by Agencies or required by the PCA Records Retention Plan.
- Policy statements by the Office of the Stated Clerk, Agencies and their sub-divisions, and all official committees.
- Minutes and Reports - all General Assembly, Agency, Committee and sub-committee minutes and official reports.
- Correspondence - official correspondence relating to policy, plans, programs or personnel.
- Financial Reports - annual financial reports and statements and audited reports. Periodic reports will be retained if they are not superseded by annual reports.
- Publications - a minimum of one copy of newsletters, prayer letters, magazines, journals, etc.
- Photographs and other audio-visual records of denominational personalities and activities.
- Records of Special Events - such as ground-breakings/dedications.
- Other items deemed by the Historical Center to have historical significance.

**PCA RECORDS MANAGEMENT FORM**

Agency _____ Date _____ Office: _____ Type of Record: _____
Location (if other than office files) _____
Organization: [circle one] _____ Alphabetical    Numerical    Date    Other

Frequency of Use:	1 <sup>st</sup> yr	2 <sup>nd</sup> & 3 <sup>rd</sup> yrs	4 <sup>th</sup> & 5 <sup>th</sup> yrs	Over 5 years
weekly				
monthly				
yearly				

Disposition (in Agency/Office) Retain in Agency/Office until _____ then destroy locally Retain in Agency/Office until _____ then ship to Historical Center
--

Disposition (After shipment to historical Center) Retain in Historical Center until _____ then destroy Retain in Historical Center until _____ then Historical Center will review materials for historical value and destroy remaining documents. Retain permanently in Historical Center.
---

One copy of this form is to be maintained with records Disposition of records - approved by _____ Date: _____
---

## SUGGESTED RETENTION SCHEDULE

The Retention Schedule shown below was adopted from a nationwide survey of record retention schedules, and is provided as a guide to retention decisions. Each church, Presbytery, office or Agency should determine its actual retention periods. A blank space is provided after each retention period, so that each office can establish its own particular retention period, if it differs from the suggested time period. Individual state legal requirements may also call for longer retention periods than those shown. If documents are to be sent to the Historical Center for temporary or permanent storage, the Center will need to have a copy of the approved office retention schedule if changes have been made in the suggested Retention Schedule.

<u>ACCOUNTING</u>	<u>Years</u>	
Accounts, charged off.....	7	_____
Accounts, receivable .....	10	_____
Balance sheets .....	5	_____
Bank deposit records.....	6	_____
Bank statements .....	8	_____
Bills collectible .....	7	_____
Bill of sales, registered bonds.....	3	_____
Bonds, registered .....	p	_____
Bonds, cancelled .....	3	_____
Budget work sheets .....	3	_____
Building permits .....	20	_____
Cash books.....	25	_____
Cash disbursement records .....	10	_____
Cash receipts .....	10	_____
Cash sales slips.....	3	_____
Charge slips.....	10	_____
Check registers .....	10	_____
Checks.....	10	_____
Correspondence, accounting .....	5	_____
credit & collection.....	7	_____
Donation records .....	7	_____
Estimates .....	7	_____
Expense reports .....	5	_____
Financial statements, certified .....	p	_____
Financial statements, periodic .....	p	_____
Fixed capital records .....	p	_____
General cash book .....	25	_____
General journal .....	10	_____
Ledgers.....	p	_____
Notes, cancelled.....	10	_____
Payroll register.....	7	_____
Petty cash records .....	3	_____
Trial balance sheets .....	p	_____
Uncollectible accounts .....	7	_____
Working papers.....	2	_____
 <u>ADMINISTRATIVE</u>		
Audit reports, internal.....	10	_____
Audit reports.....	p	_____
Correspondence, advertising .....	3	_____
executive .....	2	_____
general .....	3	_____
personal .....	6	_____
purchasing .....	5	_____
sales & service.....	3	_____
tax .....	20	_____
Organizational charts .....	p	_____
Records of procedures.....	p	_____

ADVERTISING

Activity reports.....	5	_____
Contracts .....	10	_____
Drawings & artwork .....	p	_____
Estimates .....	2	_____
House publications.....	p	_____
Marketing data & surveys .....	5	_____
Media schedules .....	5	_____
Samples, displays.....	p	_____
Tear sheets .....	3	_____

CORPORATE

Annual reports .....	p	_____
Authorization for expenditures.....	3	_____
Charters, constitution, bylaws & amendments.....	p	_____
Contract, employee.....	p	_____
Contract, vendor .....	10	_____
Easements.....	p	_____
Policy statements & directives .....	p	_____
Projects, ideas, notes .....	p	_____
Records of mergers, consolidations, dissolutions, reorganizations .....	p	_____
Research reports .....	20	_____
Speeches, publications .....	10	_____

INSURANCE & PERSONNEL

Accident reports .....	11	_____
Applications, terminations.....	3	_____
Appraisals .....	p	_____
Attendance records.....	6	_____
Claims, group life & health.....	4	_____
Claims, workmen's compensation.....	10	_____
Correspondence .....	6	_____
Disability & sick benefits records.....	8	_____
Earnings records .....	p	_____
Employee service records .....	p	_____
Employee contracts.....	7	_____
Expired policies:		
accident & fire .....	7	_____
hospital .....	6	_____
liability .....	7	_____
life.....	7	_____
property .....	8	_____
workmen's compensation .....	10	_____
Insurance records, group & employee.....	6	_____
Medical folders, employee.....	5	_____
Payroll records .....	p	_____
Pension plan .....	p	_____
Pension plan applications.....	p	_____
Pension plan claims.....	p	_____
Pension plan correspondence.....	p	_____
Salary and rate changes .....	10	_____
Time cards .....	5	_____
Training manuals.....	p	_____
Withholding, exemption certificates .....	8	_____
Workmen's compensation reports .....	10	_____

LEGAL

Affidavits.....	10	_____
Charters.....	p	_____
Claims & litigations .....	p	_____
Copyrights.....	p	_____

Incorporation records.....	p	_____
Licenses, federal, state, local.....	p	_____
Mortgages.....	5	_____
Permits to conduct business.....	p	_____
Trademarks.....	p	_____
 <u>PLANT &amp; PROPERTY</u>		
Appraisals.....	p	_____
Blueprints.....	30	_____
Damage reports.....	7	_____
Deeds, titles.....	p	_____
Depreciation schedules.....	3	_____
Inventory records.....	16	_____
Leases.....	6	_____
Maintenance & repair, buildings.....	10	_____
Maintenance & repair, machinery.....	5	_____
Plans & specifications.....	p	_____
Purchase, lease records.....	1	_____
Work orders.....	5	_____
 <u>PURCHASING</u>		
Acknowledgments.....	3	_____
Bids, awards.....	3	_____
Contracts.....	5	_____
Correspondence.....	5	_____
Purchase orders.....	3	_____
Quotations, price.....	3	_____
Receiving slips.....	4	_____
 <u>SALES &amp; MARKETING</u>		
Claims (loss or damage).....	5	_____
Complaints.....	5	_____
Contract progress reports.....	3	_____
Contracts, customer.....	6	_____
Correspondence.....	3	_____
Invoices.....	6	_____
Mailing lists.....	2	_____
Market research studies & analysis.....	p	_____
Market surveys.....	5	_____
Order acknowledgments.....	4	_____
Price lists.....	p	_____
Shipping notices & reports.....	4	_____
Tax exempt sales.....	5	_____
 <u>TAXATION</u>		
Annuity or deferred payment plans.....	p	_____
Correspondence.....	20	_____
Exemption status.....	p	_____
Inventory reports.....	16	_____
Real estate.....	15	_____
Sales & use.....	p	_____
Social security.....	p	_____
Tax bills & statements.....	p	_____
Tax returns & working papers.....	p	_____