**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: 1st yr 2nd & 3rd yrs 4th & 5th 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.

# ACCOUNTING Years

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 \_\_\_\_\_\_

ADMINISTRATIVE

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 \_\_\_\_\_\_

PLANT & PROPERTY

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 \_\_\_\_\_\_

PURCHASING

Acknowledgments 3 \_\_\_\_\_\_

Bids, awards 3 \_\_\_\_\_\_

Contracts 5 \_\_\_\_\_\_

Correspondence 5 \_\_\_\_\_\_

Purchase orders 3 \_\_\_\_\_\_

Quotations, price 3 \_\_\_\_\_\_

Receiving slips 4 \_\_\_\_\_\_

SALES & MARKETING

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 \_\_\_\_\_\_

TAXATION

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 \_\_\_\_\_\_