





DIOCESE OF BATON ROUGE-Records Retention Schedule

Department/Section				Effective Date	Schedule No.	Page	
Finance					FIN-05-01	1	
Records Series Title	Description			Retention Period			Total Retention
				Office	Storage	Total	
Year-End General Ledger	Year end summary of receipts and disbursements from all funds and accounts. Arranged by fund (Current funds; Central Finance; Custodial funds; endowment funds; physical plant funds; etc.) Includes account name; profit and loss statements; trial balance, supporting schedules. Permanent			10	P	P	Permanent
Transaction Journal	Biannual register of reports compiled to create the general ledger. Arranged by account. Includes information on all accounts and transactions. Includes deposits; voucher register; pre-check register; general ledger transaction register; trial balance; general ledger cross reference; balance sheet; profit and loss statement. . Retain for four years. 26 CFR 31.6001.1; 26 CFR 301.6501(a)-1			4	2	6	Destroy
Check Register	Computer print-out listing checks issued. Record shows check number, date, vendor name and number; voucher number; invoice number; invoice date; amount detail; amount of check. . Retain for four years. 26 CFR 31.6001.1			4	0	4	Destroy
Journal Entries	Compendium of input documents. Includes account name and number; transaction date; debit/credit amount; source doc. and transaction reference. . Retain for four years. 26 CFR 31.6001.1; 26 CFR 301.6501(a)-1			4	0	4	Destroy
Savings Accounts-Interest Report-Central Finance	Computer print-outs generated daily which show interest accrued on deposits or loans by parish, department or trust fund Includes Accounts receivable aged trial balance; cash receipts journal; interest earned reported funds. . Retain for four years. 26 CFR 31.6001.1; 26 CFR 301.6501(a)-1			4	8	12	Destroy
Auditor's Reports	Annual Audit of finances of institution. Shows gross receivables and payables, financial statements, notes.			5	P	P	Permanent
Date	Archivist Approval (Print)	Date	Department Head or Cabinet Secretary Approval (Print)	Date	Finance Representative Approval (Print)	Date	Law Representative Approval (Print)
4/16/05	Emilie Leumas		Marilyn Noto		Joe Ingraham		Charles Cusimano
Signature	Signature	Signature	Signature	Signature	Signature	Signature	Signature
							

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Department/Section Finance				Effective Date	Schedule No. FIN-05-01	Page 2	
Records Series Title	Description			Retention Period			Total Retention
				Office	Storage	Total	
State and Federal Tax Reports	Reports of quarterly income tax paid by employer, form 941 and related documentation. Retain for four years. 26 CFR 31.6001-1			4	0	4	Destroy
Deposit Attachments	Supporting documentation for daily deposits. May include department name and code, copy of check, deposit slip, etc. Retain for four years. 26 CFR 31.6001.1; 26 CFR 301.6501(a)-1			2	2	4	Destroy
Bank Reconciliation Statements	Monthly statements from financial institution showing bank acct. transactions and balances. Statements are then reconciled and balanced against outstanding debits and credits. 26 CFR 31.6001.1; 26 CFR 301.6501(a)-1			2	2	4	Destroy
Time Cards	Documents actual hours worked by employees and amounts of leave taken. Retain for 2 years 29 CFR 516.3-6			2	2	4	Destroy
Cancelled Checks	Checks returned to issuer after clearing bank. Proof of Payment. Retain for four years.			2	2	4	Destroy
Accounts Receivable files	Documentation of monies received by department in course of business. Administrative and fiscal usefulness. Retain for four years.			2	2	4	Destroy
Date	Archivist Approval (Print)	Date	Department Head or Cabinet Secretary Approval (Print)	Date	Finance Representative Approval (Print)	Date	Law Representative Approval (Print)
5/16/05	Emilie Leumas		Marilyn Noto		Joe Ingraham		Charles Cusimano
Signature		Signature		Signature		Signature	
<i>Emilie Leumas</i>		<i>Marilyn Noto</i>		<i>Joe Ingraham</i>		<i>Charles Cusimano</i>	

Department/Section Finance				Effective Date	Schedule No. FIN-05-01	Page 3	
Records Series Title	Description	Retention Period			Total Retention		
		Office	Storage	Total			
Accounts Payable	Files documenting payments to vendors for goods or services. File may include copies or original invoices, check copies, receiving information, purchase order copies, etc. Retain for four years. 26 CFR 31.6001.1; 26 CFR 301.6501(a)-1	2	2	4	Destroy		
Assets	File documenting purchase of assets. May include date of purchase, vendor name, cross reference check information. Retain for 10 years after disposal of asset.	Active +10	0	Active + 10	Destroy		
Louisiana Catholic Workers Compensation Pool Bank Statements	Monthly statements from financial institution showing bank acct. transactions and balances. Statements are then reconciled and balanced against outstanding debits and credits. 26 CFR 31.6001.1; 26 CFR 301.6501(a)-1	2	4	6	Destroy		
Date 5/16/05	Archivist Approval (Print) Emilie Leumas	Date	Department Head or Cabinet Secretary Approval (Print) Marilyn Noto	Date	Finance Representative Approval (Print) Joe Ingraham	Date	Law Representative Approval (Print) Charles Cusimano
Signature <i>Emilie Leumas</i>		Signature <i>Marilyn Noto</i>		Signature <i>Joe Ingraham</i>		Signature <i>Charles Cusimano</i>	