

# Record Retention Guidelines

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## Records Inventory

The records inventory is a very important step in records management.

As part of this inventory, it is important to determine the location of the records and the types of records your offices possess.

### 1. **Locate the Records**

The records may not only be in various offices (files and computers), but in warehouses, basements, or homes. In order to locate missing records, it may also be helpful to place a note in synod/presbytery newsletters.

### 2. **Describe and Identify the Types of Records**

Once all records have been located, the inventory can begin. Use an inventory sheet to describe the records in all locations. (See page 4 for a sample sheet).

In order to help identify your records and how long they should be kept, it is important that you always include the following information in your inventory:

## **Types of Records Commonly Found**

Minutes  
Annual Reports  
Bylaws/Charters  
Incorporation Records  
Annual Audits  
Annual Budgets  
Financial Ledgers of Final Entry  
Subject Correspondence  
Manuals/Handbooks  
Newspapers/Newsletters  
Brochures/Promotional Materials  
Photographs  
Property Records (Deeds, Blueprints, Etc.)  
Wills, Bequests  
Legal/Judicial Cases  
Records of Dissolved Congregations  
Contracts  
Personnel Records/Employee Records  
Accounts Payable Invoices  
Accounts Receivable Records/Ledger  
Bank Deposit Slips  
Cash Receipt Records  
Data for Updating Mailing Lists  
Mailing Lists

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Expense Reports  
Periodic Financial Statements  
General/Routine Correspondence  
(Acknowledgments, Requests, Travel Arrangements, Etc.)  
Invitations  
Petty Cash Records  
Receipts of Purchases  
Meeting Notices  
Travel Plans and Arrangements  
Resource Files

Note: You might also find committee/task force records. It is helpful to note the name of the committee/task force on the inventory sheet.

## **Records Retention**

### The Decision Process for Retention

When making the decision on how long each record type should be kept, four things need to be considered about the nature and use of the record type:

1. Does the record fill any fiscal need?

Records that fill a fiscal need should be kept only as long as required to maintain the budget and satisfy any tax requirements.

2. Does the record fill any legal need?

Records that fill legal needs should be kept as long as the legal issue exists. In some cases federal requirements mandate records be kept for a prescribed period thereafter.

3. Does the record fill any administrative need?

Records that fill an administrative need help the organization function and evolve. They may document membership, explain policy decisions, trace the development of programs, etc. Records with short-term value, such as routine correspondence, files documenting travel arrangements, etc., can be thrown out once their function is filled.

4. Does the record fill any historic need?

Records that fill historic needs should be kept permanently with effort made to ensure their preservation. These support the collective memory of the organization and serve as a resource for Presbyterian history and the wider history of Christian life and mission in the world.

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## **Retention Requirements for Basic Types of Records**

Most records considered temporary are to be kept for seven years. If you are uncertain how long your records should be kept, consult your auditor, accountant, legal advisor or contact the archives staff of the Presbyterian Historical Society. For vital records definition see Page 10.

### TYPE    RETENTION

Minutes	Permanent
Annual Reports	Permanent
Bylaws/Charters	Permanent
Incorporation Records	Permanent
Annual Audits	Permanent
Annual Budgets	Permanent
Financial Records of Final Entry	Permanent
Subject Correspondence	Permanent
Manuals/Handbooks	Permanent
Newspapers/Newsletters	Permanent
Brochures/Promotional Materials	Permanent
Publications	Permanent
Photographs	Permanent
Property Records	20 Years After Sale
Wills, Bequests	Permanent
Legal Cases	Permanent
Records of Dissolved Congregations:	
Minutes, registers, charters, articles of incorporation, property records	Permanent
Loan Agreements	Satisfaction + 20 Years
Contracts	Active + 3 Years
Personnel Records	Employment + 6 years
FICA/W-2 Records	7 Years
Accounts Payable Invoices	3 Years
Accounts Payable	7 Years
Accounts Receivable Records	3 Years
Bank Deposit Slips	3 Years
Bank Statements	7 Years
Canceled Checks	7 Years
Cash Receipt Records	3 Years
Data for Updating Mailing Lists	1 Year
Mailing Lists	Active
Expense Reports	7 Years
Periodic Financial Statements	2 Years
General/Routine Correspondence: (Acknowledgments, Requests, Travel Arrangements, Etc.)	3 Years
Petty Cash Records	7 Years
Receipts of Purchases	7 Years

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Travel Plans and Arrangements	1 Year
Resource Files	Active

## **Requirements for Basic Types of Records**

Once retention has been established for all of the different types of records, storage costs can be reduced and access improved by identifying and storing records according to the category and nature of each category.

There are two categories of records: TEMPORARY RECORDS and PERMANENT RECORDS. Both categories have records with different characteristics: ACTIVE, INACTIVE, AND VITAL.

### TEMPORARY RECORDS — Active

These records are used frequently, such as the current year expense reports or accounts receivable records. They are not of any historic value. They should be stored in the office area for easy retrieval only while they are used frequently.

### TEMPORARY RECORDS — Inactive

Noncurrent records that are used infrequently, but must be kept for a limited period of time (for I.R.S. or other requirements), become "inactive records." They should be weeded out of the "active" office files and stored in a less busy, costly area (e.g. storeroom or warehouse). Label them boldly, indicating their content and when they can be destroyed.

### TEMPORARY RECORDS — Vital

Vital records are those records that are essential for the operation of your presbytery or synod. If destroyed or lost, your office would be unable to operate until the records were recovered or recreated. If not microfilmed or duplicated, these records should be stored in a place protected from theft, fire and water damage or any other type of disaster.

### PERMANENT RECORDS — Active

While these records contain information of permanent value, they may also be used frequently, such as current minutes or annual reports. A copy of these records can be filed in the current files or the whole record can be microfilmed and the film used as the office reference copy. The originals should be in a place secure from fire, flood, theft or any other type of damage.

### PERMANENT RECORDS — Inactive

These records possess historic, or legal value, but are not used frequently. They should not be stored in an active office area but in an area that encourages long term preservation as much as possible (see Preservation Section).

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## PERMANENT RECORDS — Vital

These records are of permanent value and are also vital to the operation of the synod or presbytery. They should be stored in an area protected from theft, fire, water or other type of damage. Articles of incorporation are an example of these types of records.

### Records Disposition

Once record types have been identified and retention schedules determined, additional savings may be realized by relocating less frequently used records.

Remember that office space is expensive to rent, create and expand, especially when the cost of filing equipment is taken into account.

### General Guidelines

Records that are used daily or weekly should be kept close at hand in the office or filing station.

Records that are used only a few times a month or a few times a year, but which take up a lot of space, should be filed in a more remote, less expensive space (e.g. store room, basement). This approach will leave room for more current files in the office file cabinets. It might also save the cost of purchasing extra file cabinets or even maintaining/renting more office space.

Records that are not used frequently, but are necessary for legal or historic purposes, should be stored in a more remote (but safe and secure) area.

### Destruction

Annually, noncurrent temporary and noncurrent permanent records should be removed from the office and transferred into a box. These boxes should be labeled indicating their content. In the case of noncurrent temporary records a destruction date should also be listed.

An appointed person should check the storage area yearly to remove and destroy the records marked for that year.

### Preservation of Permanent Records

#### The Need to Preserve Permanent Records

Permanent records of the synod or presbytery document the historic development of those middle governing bodies. In addition, they will also be of value in understanding certain legal or financial developments and have ongoing administrative uses within the synod or presbytery. It is crucial, therefore, that these records be preserved indefinitely.

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## Causes of Deterioration

One of the biggest problems facing the long-term preservation of these records is the records themselves. Whether they are made of paper or computer tape, the components of these materials are not long lasting and are susceptible to various environmental problems.

**Acid:** Acid is the major cause of internal destruction of paper-based records. Most paper is composed of acidic materials that break down the paper fibers.

**Light:** Both natural and artificial light are damaging to all record formats (paper, tapes, films, cassettes, computer disks, etc.). Sunlight is the most damaging of all.

**Temperature:** High or fluctuating temperatures can damage all record formats. Temperature fluctuation is more damaging than a constantly high temperature.

**Humidity:** Extremely dry or humid environments damage all record formats. Mold and rust can develop in high moisture environments and will quickly damage most formats. Extremely dry environments cause paper and tapes to become brittle.

**Handling/Storage:** Many times records are damaged through handling. Papers are often folded, bent or rolled. Improper storage and handling can also cause books to warp, tear, or develop sagging text blocks. Computer tapes, disks, audio cassette tapes and reels become damaged through over-handling, careless storage, or exposure to magnets or magnetic fields.

High risk areas, such as unlocked, unsecured rooms or space under plumbing or leaking roofs, can pose threats to records.

## Solutions

There are some basic steps that can be taken to reduce these environmental threats and lengthen the life of the records.

### Acid Deterioration:

**Acid-free paper** — When creating important permanent documents such as minutes or reports, acid-free paper should be used. The Presbyterian Historical Society sells heavyweight minute paper or can provide your office with names of suppliers.

**Microfilming** — Originals that are already on acidic paper can be microfilmed to preserve the information. Microfilming is strongly encouraged since it allows the creation of a security copy of your office's records in the event of a disaster. The Presbyterian Historical Society offers microfilming services at cost (see Page 14).

**Light:** To help minimize light damage, store records in an area without windows or block out windows using dark shades or other means. Keep lights off when the area is not in use. Install ultraviolet sheaths on florescent lights.

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**Temperature:** As far as possible, temperature should be kept at a low constant level (68 degrees Fahrenheit or lower if possible). Temperature fluctuation is most damaging so it is better to maintain a constant temperature of 80 degrees Fahrenheit for a 24-hour period than to have a daytime reading of 70 degrees Fahrenheit and a nighttime reading of 85 degrees Fahrenheit.

**Humidity:** The use of dehumidifiers, humidifiers, and air-conditioning can help maintain a good environment. Brittle paper materials should be photocopied onto acid-free paper.

**Handling/Storage:** Handle permanent records with care. Make sure books and files are not being curled, folded, or bent in storage. Do not use tapes or metal fasteners (staples, metal paper clips, etc.) Do not use Post-It notes on permanent records. The glue remains on the paper and accelerates deterioration.

Permanent records should be stored in a dark, cool, dry environment away from plumbing, food areas, and any areas that can cause damage through leaks, floods, excessive light (natural and artificial), and pests.

Permanent records should not be stored on electronic media such as computer hard drives or disks, CD-ROMs, etc. New technologies bring the problem of accessibility of records with outdated or absent software or hardware, and data loss can occur in storage as well as during active use. For short-term storage, back-up copies should be made regularly and stored in a different location. For long-term storage, the records should be transferred to paper or microfilm.

These are some very basic steps for storage. If your program and resources permit more expansive steps, please contact the Archives Staff of the Presbyterian Historical Society (Philadelphia: 215-627-1852).

## **Sending Permanent Records to The Presbyterian Historical Society**

For security reasons or other considerations, you may wish to send the permanent records to the Presbyterian Historical Society. We will gladly accept the following records on deposit (physical custody of the PHS; ownership remains with the synod or presbytery):

Minutes*	Permanent Judicial Commission Records
Newspaper/Newsletter	Standing Committee Minutes

\*Please note that the DOH accepts only the original, signed minutes — in paper or microfilm — for deposit in the archives. Unsigned, unofficial, and/or photocopied minutes may be housed at the DOH as reference copies.

Dissolved local churches: Minutes, Registers, Charters, Articles of Incorporation, and Property Records. Before shipping these records, please contact:

Archives Staff Presbyterian Historical Society  
425 Lombard Street  
Philadelphia, Pennsylvania 19147 215-627-1852

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Please note that all records deposited at PHS are closed to general research use for 50 years from date of creation, except with the permission of the stated clerk of the governing body in question.

### Microfilming

The Presbyterian Historical Society will microfilm your records at cost. The Presbyterian Historical Society's microfilming program was established to address the problems associated with preservation of manuscript, published records, and other materials. In contrast to most commercial microfilming firms, the Presbyterian Historical Society produces archival quality microfilm. The microfilm photographer is trained to handle rare and fragile documents.

When records are filmed for governing bodies, archival master negatives are stored in Philadelphia, and a positive copy retained in the library at Philadelphia or Montreat. A positive copy is provided to the governing body whose records are filmed. This copy can be used on microfilm readers available at most public and college libraries.

For more information about microfilm services, please contact the Presbyterian Historical Society in Philadelphia. If you are unable to send your permanent records to Philadelphia for microfilming, contact the PHS for suggestions about other microfilming vendors who will film according to ANSI/AIIM standards.