**Diocese of Scranton**

**Guidelines and Procedures for Maintaining Records**

**General Guidelines and Procedures**

Financial records

All financial records should be kept in a safe or locked filing cabinet. Every parish should have a safe. Backups should be made for all computer files.

Cemetery records

Cemetery records should be maintained in the rectory or cemetery office in a secure fireproof safe or cabinet.

Duplicate cemetery records should be maintained in another location.

Recommended Retention Period for Accounting Records

* Accounts payable invoices 7 years
* Accounts payable ledgers 7 years
* Invoices and paid bills, general accounts 7 years
* Invoices and paid bills major construction Permanent
* General ledger, annual Permanent
* Journal entry sheets 7 years
* Payroll journals 7 years
* Payroll tax reports 7 years
* W-2 and W-4 forms 7 years from date of filing
* Duplicate deposit slips 3 years
* Bank reconciliations 3 years
* Bank statements 7 years

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