

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

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| • 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 |