

## BUSINESS – GENERAL RECORDS RETENTION

TYPE OF RECORD	TIME PERIOD TO RETAIN
<b>ACCOUNTING RECORDS</b>	
Auditors' report/Annual financial statements	Permanently
Bank statements and deposit slips	7 years
Cancelled checks:	
• Fixed assets	Permanently
• Taxes (payroll related)	7 years
• Taxes (income)	Permanently
• General	7 years
• Payroll	7 years
Cash disbursements	Permanently
Cash receipts journal	Permanently
Chart of accounts	Permanently
Deeds, mortgages, bills of sale	Permanently
Electronic payment records	7 years
Employee expenses reports	7 years
Fixed asset record (invoices, cancelled checks, Permanently Depreciation schedules)	Permanently
Freight bills and bills of lading	7 years
General journal	Permanently
General ledger	Permanently
Inventory listings and tags	7 years
Invoices: sales to customers/credit memos	7 years
Patent/trademark and related papers	Permanently
Payroll journal	7 years
Production and sales reports	7 years
Purchases	7 years
Purchase journal	Permanently
Purchase orders	7 years
Sales or work orders	7 years
Subsidiary ledgers (accounts receivable, accounts payable, equipment)	7 years
Time cards and daily time reports	7 years
Training manuals	Permanently
Trial balance – year end	Permanently

# The Record Retention Guide

**LAKSHMY CHANDRASEKARAN IYER**



## **The Record Retention Guide:**

*Guide to Record Retention Requirements*, 1994      *Guide to Record Retention Requirements* United States. Office of the Federal Register, 1969      **Guide to Record Retention Requirements in the Code of Federal Regulations**, 1986

**Guide to Record Retention Requirements (Title 1, Appendix A) Rev. as of January 1, 1965** United States. Office of the Federal Register, 1965      *A Brief Guide to Record Keeping Requirements for Occupational Injuries and Illnesses*

Stephen Newell, 1994      **The Lawyer's Guide to Records Management and Retention** George C. Cunningham, John C. Montaña, 2006 This book will help any law firm create and maintain an effective and well organized records management program including administration and storage of client files and administrative records in all types of media Firms will learn to implement an efficient information document and file retrieval system thus reducing costs avoiding ethics violations and ensuring client satisfaction In addition the book covers legal and ethics compliance when it comes to management and retention of both paper and electronic files      *A Desktop Guide for Nonprofit Directors, Officers, and Advisors* Jack B. Siegel, 2006-06-05 How to keep any nonprofit out of trouble running smoothly and accomplishing its mission Jack Siegel lawyer accountant management consultant and computer whiz takes the putative director or officer of a nonprofit organization on a useful and often entertaining voyage throughout the realm of the tax exempt organizations universe pointing out its quirks foibles and legal liabilities along the way His handbook will make mandatory and arresting reading for those who are already serving as trustees directors officers and key employees of exempt organizations particularly charitable ones Siegel s goal in which he succeeds is to help directors and officers of nonprofit organizations make better decisions The book is full of large policy analyses and paragraphs on the details such as board size board committees board meeting formats the contents of minutes and the duties of officers Salted with some excellent real life examples what also sets this book apart from most in its genre is the tone the writing style the brusqueness the bluntness He complains that too many directors check their good judgment at the boardroom door He advises individuals who desire agreement and demand adulation to stay off boards he insists on commitment and institutional tension with the executive director He warns prospective directors that some organizations want in addition to time and judgment either your money or your ability to raise money To my delight he extols the virtues of some level of expenditures for qualified lawyers and accountants Please join me in adding this most helpful handbook to your nonprofit library Bruce R Hopkins Attorney at Law author of *The Law of Tax Exempt Organizations* Eighth Edition and *Starting and Managing a Nonprofit Organization A Legal Guide* Fourth Edition

**The Ultimate Accountants' Reference** Steven M. Bragg, 2006-11-28 *The Ultimate Accountants Reference Including GAAP IRS SEC Regulations Leases and More* Second Edition updates you on the latest accounting regulations for all aspects of the financial statements accounting management reports and management of the accounting department including best practices control systems and the fast close This is the perfect daily answer book for the practicing accountant      A

*Practical Introduction to Health Information Management* Lisa T. Johns, 1998 Introducing the best one step source of practical health information management guidance In this text your students will find information they need to know for every key area of health information management information management standards and requirements clinical data systems computerized patient records confidentiality and security issues quality improvement telemedicine people management issues and much more

The ISO 14001 Implementation Guide Suzan L. Jackson, 1997-02-20 With the establishment of new international standards for environmental management systems EMS many managers are faced with the daunting and often bewildering task of creating management systems that enable their companies to conform to these standards In their haste and confusion however many companies implement bureaucratic ineffective systems that add no real value to their businesses The ISO 14001 Implementation Guide Creating an Integrated Management System shows you how to use the ISO 14001 standard to improve your company s productivity and profitability while meeting registration requirements Using a practical business oriented approach this authoritative book details the background and development of the ISO 14000 series of standards fully explains the requirements of 14001 and offers hands on guidance on how to implement an effective EMS It highlights common but costly mistakes and leads you step by step through the creation of an EMS that will result in a more competitive business as well as a cleaner environment Suzan L Jackson draws on her experience as an ISO 9000 and ISO 14000 consultant and trainer and as a member of the U S Technical Advisory Group to ISO Technical Committee 207 which is developing the ISO 14000 environmental management standards With her insider s perspective Jackson demonstrates how the implementation of a cohesive well defined management system helps cut costs increase efficiency and focus energies In addition she provides insights into ways of successfully integrating ISO 9000 ISO 14001 and other management systems The ISO 14001 Implementation Guide provides a wealth of proven tips techniques and tools that help ensure smooth trouble free and efficient EMS implementation including critical success factors flowcharts for setting up the elements of an environmental management system helpful tips and advice for avoiding common pitfalls With its timely straightforward and on target advice The ISO 14001 Implementation Guide is the definitive practical guide for environmental and quality professionals and managers who need to develop an environmental management system that will improve business as well as meet the ISO 14001 standard An excellent and very readable workbook on how to integrate management systems into an organization ISO 14001 will be an important but difficult step into the future for much of U S industry this book should be close at hand for those taking that step Dorothy P Bowers Vice President Environmental and Safety Policy Merck Co Inc Suzan Jackson s book provides vital guidance and answers Her book can be quite helpful to those who are considering establishing a new environmental management system or those who just want a better understanding of ISO 14001 John Master Former Director Environmental Health and Safety ARCO Chemical Co A remarkably easy to read highly authoritative guide to a very complex standard Suzan Jackson shows us how environmental management and business improvement are no

longer mutually exclusive goals Robin Gildersleeve President INFORM International Forum for Management Systems Inc  
Written by a recognized ISO expert and member of the U S Technical Advisory Group to ISO Technical Committee 207 which is preparing the ISO 14000 environmental management standard this invaluable guide shows you how to Learn to use an environmental management system to improve the overall effectiveness and profitability of the company Meet the requirements of ISO 14001 Develop and implement a cohesive well defined environmental management system Integrate an EMS with other management systems Formulate an environmental policy and draw up strategic plans and objectives for your company Monitor and measure the effectiveness of the system keep records and take preventive and corrective action

**Medical Records and the Law** William H. Roach,2003 Health Administration      **Official (ISC)2 Guide to the CISSP CBK - Fourth Edition** Adam Gordon,2015-03-11 As an information security professional it is essential to stay current on the latest advances in technology and the effluence of security threats Candidates for the CISSP certification need to demonstrate a thorough understanding of the eight domains of the CISSP Common Body of Knowledge CBK along with the ability to apply this indepth knowledge to daily practices Recognized as one of the best tools available for security professionals specifically for the candidate who is striving to become a CISSP the Official ISC Guide to the CISSP CBK Fourth Edition is both up to date and relevant Reflecting the significant changes in the CISSP CBK this book provides a comprehensive guide to the eight domains Numerous illustrated examples and practical exercises are included in this book to demonstrate concepts and real life scenarios Endorsed by ISC and compiled and reviewed by CISSPs and industry luminaries around the world this textbook provides unrivaled preparation for the certification exam and is a reference that will serve you well into your career Earning your CISSP is a respected achievement that validates your knowledge skills and experience in building and managing the security posture of your organization and provides you with membership to an elite network of professionals worldwide      HACCP User's Manual Donald A. Corlett,1998-06-30 Now there s a single easy reading reference to help you plan implement and audit a HACCP Hazard Analysis and Critical Control Point program HACCP User s Manual provides comprehensive information on new and existing HACCP systems current U S Food and Drug Administration FDA and U S Department of Agriculture USDA regulations and procedures for application of the system as well as sanitation standard operating procedures SSOPs With more than 30 years experience in the food industry Don Corlett is eminently qualified to guide you step by step through the process of tailoring and operating a HACCP system to fit your operation In HACCP User s Manual you find expert tips for getting started details on how to develop and implement a HACCP plan and how to operate the HACCP system including organization of record keeping techniques      Guide to Records Retention ,1986

The Architect's Handbook of Professional Practice Joseph A. Demkin,American Institute of Architects,2008-03-24 This updated resource covers all aspects of architectural practice featuring new material of sustainable design managing multiple offices lifelong learning mentoring and team building revised content on programming project management construction

contract administration risk management and ethics and coverage of small firm considerations as well as emerging issues such as integrated practice and integrated project delivery Jacket

**YOUR GUIDE TO THE RIGHT TO INFORMATION ACT, 2005** LAKSHMY CHANDRASEKARAN IYER, This book has been written for those who receive or are likely to receive RTI applications from the citizens of India Many officials lack knowledge of the RTI Act 2005 Some know the law but are not sure how to apply it while processing the RTI applications received by them Many feel harassed and frightened This book aims at equipping operating officials with practical knowledge to make their RTI experience painless I have included in this second edition many templates for the benefit of various officials designated under the Act especially the PIOs and APIOs I hope these will help them in expeditious processing of applications and appeals Lakshmy Chandrasekaran Iyer Mumbai September 2022

**Spoliation of Evidence** Margaret M. Koesel, Tracey L. Turnbull, 2006 This book is a practical treatise with practical tips addressing spoliation issues in civil practice It will help determine what law applies to spoliation issues that arise during pending litigation or in the context of an independent tort claim for spoliation In addition it addresses Enron spoliation issues and electronic evidence

Large Scale Coastal Behavior (1993) J. H. List, J. H. J. Terwindt, 1995-10

**A Practical Guide to Equal Employment Opportunity** Walter B. Connolly, Jr., Michael J. Connolly, 1979 A comprehensive two volume set that analyzes discrimination on the basis of race religion national origin sex age and disabilities and features EEO compliance documents

A Guide to IT Contracting Michael R. Overly, Matthew A. Karlyn, 2012-12-18 Even leading organizations with sophisticated IT infrastructures and teams of lawyers can find themselves unprepared to deal with the range of issues that can arise in IT contracting Written by two seasoned attorneys A Guide to IT Contracting Checklists Tools and Techniques distills the most critical business and legal lessons learned through the authors decades of experience drafting and negotiating IT related agreements In a single volume readers can quickly access information on virtually every type of technology agreement Structured to focus on a particular type of IT agreement each chapter includes a checklist of essential terms a brief summary of what the agreement is intended to do and a complete review of the legal and business issues that are addressed in that particular agreement Providing non legal professionals with the tools to address IT contracting issues the book Contains checklists to help readers organize key concepts for ready reference Supplies references to helpful online resources and aids for contract drafting Includes a CD ROM with reusable checklists and complete glossary that defines key legal business and technical terms Costly mistakes can be avoided risk can be averted and better contracts can be drafted if you have access to the right information Filled with reader friendly checklists this accessible reference will set you down that path Warning you of the most common pitfalls it arms you with little known tips and best practices to help you negotiate the key terms of your IT agreements with confidence and ensure you come out on top in your next contract negotiation

The book delves into The Record Retention Guide. The Record Retention Guide is a crucial topic that must be grasped by everyone, from students and scholars to the general public. The book will furnish comprehensive and in-depth insights into The Record Retention Guide, encompassing both the fundamentals and more intricate discussions.

1. This book is structured into several chapters, namely:
  - Chapter 1: Introduction to The Record Retention Guide
  - Chapter 2: Essential Elements of The Record Retention Guide
  - Chapter 3: The Record Retention Guide in Everyday Life
  - Chapter 4: The Record Retention Guide in Specific Contexts
  - Chapter 5: Conclusion
2. In chapter 1, this book will provide an overview of The Record Retention Guide. This chapter will explore what The Record Retention Guide is, why The Record Retention Guide is vital, and how to effectively learn about The Record Retention Guide.
3. In chapter 2, this book will delve into the foundational concepts of The Record Retention Guide. The second chapter will elucidate the essential principles that must be understood to grasp The Record Retention Guide in its entirety.
4. In chapter 3, this book will examine the practical applications of The Record Retention Guide in daily life. The third chapter will showcase real-world examples of how The Record Retention Guide can be effectively utilized in everyday scenarios.
5. In chapter 4, the author will scrutinize the relevance of The Record Retention Guide in specific contexts. This chapter will explore how The Record Retention Guide is applied in specialized fields, such as education, business, and technology.
6. In chapter 5, the author will draw a conclusion about The Record Retention Guide. This chapter will summarize the key points that have been discussed throughout the book.

This book is crafted in an easy-to-understand language and is complemented by engaging illustrations. This book is highly recommended for anyone seeking to gain a comprehensive understanding of The Record Retention Guide.

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