

**STATE OF MISSISSIPPI
RECORDS RETENTION SCHEDULES FOR LIBRARIES
GENERAL SCHEDULES**

Implementation of the General Schedules

These general records retention schedules are issued by the Department of Archives and History, Local Government Records Office, as found in Section 39-5-9, *Mississippi Code of 1972, Annotated*, as amended. The Local Government Records Committee approved these schedules on the dates indicated. Additions and revisions to the schedules may be issued in the future by the Local Government Records Office and will be distributed accordingly.

The retention period listed in the general schedules for each records series is the **minimum** time necessary to retain the records. *There may be conditions or factors in a local government that require retention of a particular record series for a longer period than is required by the general records schedule, and, in such cases, the local governments are urged to continue retention of the records series as needed.* In no case, however, may records be destroyed sooner than the scheduled retention period.

Records involved in investigations or litigation must be maintained until at least twelve (12) months after the settlement of the case and subsequent appeals regardless of disposition instructions found in a records retention schedule (see Section 9-5-171(2)).

No local government records dating prior to 1920 shall be destroyed without special schedule directions issued by the Committee. Records dating prior to 1940, but after 1919, may be destroyed only with the written approval of the Director of the Department of Archives and History. The Committee may modify these dates according to the historical value of a particular record series by placing a special statement in the retention period of such series with an approved records control schedule.

Upon expiration of the minimum retention period, local officials are authorized to dispose of the records if there are no extenuating circumstances. Disposition should be done in a manner consistent with the nature of the records (e.g. records containing confidential information should be disposed in a manner that will insure confidentiality). There may be instances when a local government, upon the expiration of the retention period, may choose to transfer a records series to a public library or a local historical organization as an alternative to destruction. Prior to such a transfer, the local government must contact the Local Government Records Office.

According to Mississippi law, records may not be destroyed except in accordance with an approved retention schedule. Therefore, records series not listed in these schedules are not eligible for disposal until the Local Government Records Committee has approved an appropriate records retention schedule.

State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Libraries Administrative

SERIES #	TITLE	DESCRIPTION	RETENTION
LIB 01 01	Agenda Files	Agenda of meetings of the governing board. May include supporting documentation for agenda items. Reference copies of minutes may be included.	Four (4) years. Approved: 1/15/2002
LIB 01 02	Committee Minutes	Minutes of any committee of the governing board.	Permanent. Approved: 1/15/2002
LIB 01 03	Contracts	Contracts executed by the governing board and which have been recorded verbatim in the minutes.	Five (5) years following expiration of contract. Approved: 1/15/2002
LIB 01 04	Minutes	Original signed minutes of meetings of the governing board.	Permanent. Approved: 1/15/2002
LIB 01 05	Open Records Request Files	Correspondence and other documents relating to a request for access or copies of public records.	Three (3) years. Approved: 1/15/2002
LIB 01 06	Proof of Publication	Notices of publication establishing proof proper notification was given.	Three (3) years after release of audit. Approved: 1/15/2002
LIB 01 07	Tape Recordings of Meetings	Audio recordings of official meetings of the governing board, committees, or other entities of the library for which written minutes are prepared. This series covers only those recordings which are used solely for assistance in preparation of the minutes.	Three (3) years. Approved: 1/15/2002

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Libraries Administrative

SERIES #	TITLE	DESCRIPTION	RETENTION
LIB 01 08	Annual Reports	Reports of summary activities of the library.	Permanent. Approved: 1/15/2002
LIB 01 09	Policies, Procedures, and Plans	Includes policy statements, organizational charts, procedure manuals, planning documents, and other documentation regarding policies, procedures, and plans of the library.	Permanent. Approved: 1/15/2002

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Libraries Circulation

SERIES #	TITLE	DESCRIPTION	RETENTION
LIB 07 01	Accession Record	Master record of all acquisitions.	Permanent. Approved: 1/15/2002
LIB 07 02	Circulation Records	Records documenting circulation of library materials.	Three (3) years if library materials have been returned and all fines paid. Approved: 1/15/2002
LIB 07 03	Library Materials Inventory Reports	Listing of holdings.	Until superseded Approved: 1/15/2002

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Libraries Financial

SERIES #	TITLE	DESCRIPTION	RETENTION
LIB 02 01	Accounts Payable	Documentation for payment of each claim. May include the request for payment, copy of the check issued, original invoice, copy of purchase order, copies of bids and contracts, and various reports generated as part of the accounts payable process.	Three (3) years after release of audit. Approved: 1/15/2002
LIB 02 02	Adjusting Journal Entries	Supporting documentation for year-end adjusting journal entries that appear in the General Ledger.	Permanent. Approved: 1/15/2002
LIB 02 03	Bank Reconciliation	Includes spreadsheets, book balance reports and associated working papers used for reconciliation of all bank accounts held by the library.	Three (3) years after release of audit. Approved: 1/15/2002
LIB 02 04	Bank Statements	Bank statements received from banks maintaining library funds.	Five (5) years. Approved: 1/15/2002
LIB 02 05	Budget Preparation	Documentation associated with the submission and preparation of budget for presentation to the Administrative Board.	Until the close of the subsequent budget process. One (1) copy of published budget should be retained permanently. Approved: 1/15/2002
LIB 02 06	Canceled Checks	Original canceled checks or printout of scanned canceled check images.	Five (5) years after close of fiscal year. Approved: 1/15/2002

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Libraries Financial

SERIES #	TITLE	DESCRIPTION	RETENTION
LIB 02 07	Chart of Accounts	Master list of revenue and expenditure accounts.	Permanent. Approved: 1/15/2002
LIB 02 08	Daily Revenue Reports	This series contains documentation for all deposits of revenue. Each file (daily) generally contains supporting documentation of funds received, such as revenue transmittal, copy of the receipt, cashier's daily report, recap report, transfer report to deposit money, deposit slip, detail recap, and cash balance report.	Three (3) years after release of audit. Approved: 1/15/2002
LIB 02 09	Form 1099	Copy of IRS form 1099. Includes documentation used for compilation.	Four (4) years following the close of the calendar year. Approved: 1/15/2002
LIB 02 10	General Ledger	Year-end General Ledger.	Permanent. Approved: 1/15/2002
LIB 02 11	General Ledger Reconciliation	Monthly reconciliation work papers. This series contains supporting documentation relating to the monthly reconciliation which may include daily cash transactions worksheet, monthly control report, computer-generated inventory report, and other reports and supporting documentation.	Three (3) years after release of audit. Approved: 1/15/2002
LIB 02 12	Signature Authorization	Authorization for issuance of manual checks.	Three (3) years after release of audit. Approved: 1/15/2002

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RECORDS RETENTION SCHEDULE

Libraries Financial

SERIES #	TITLE	DESCRIPTION	RETENTION
LIB 02 13	Working Trial Balance	Year-end trial balance reports used for closing the General Ledger.	Three (3) years after release of audit. Approved: 1/15/2002

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Libraries Fixed Assets

SERIES #	TITLE	DESCRIPTION	RETENTION
LIB 06 01	Fixed Asset Inventory	Record of all fixed assets. Contains type of asset, acquisition information and disposal documentation. This series is frequently maintained in electronic format and contains the following information: description of item, inventory number, manufacturer, model, serial number, date acquired, total cost, unit cost, salvage value, estimated life, depreciation method, source of funds, grant information, federal stock number, purchase order number, warrant number, location, and condition. Disposal information might include date of disposal, method of disposal, amount received, receipt number, and authorization information.	Three (3) years after disposal of fixed asset. Approved: 1/15/2002
LIB 06 02	Fixed Asset Reports	Various reports on equipment and other assets. Often may reflect additions, changes and deletions for a specific time period.	Until superseded. Approved: 1/15/2002

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

All Local Governments Payroll Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 03 01	Cafeteria Plan Administrative Fees	Listing of employees enrolled in cafeteria plan supplemental program (e.g. uninsured medical, day care, etc.) and the administrative fee charged to the entity. Used for determining amount due carrier. Replaces Schedule LIB 03-01.	Three (3) years after release of audit. Approved: 7/18/2017
GSL 03 02	Cafeteria Plan Enrollment	Form used to enroll employees in Cafeteria Plan on a yearly basis. Indicates coverage selected and amounts selected. Replaces Schedule LIB 03-02.	Four (4) years after close of calendar year. Approved: 7/18/2017
GSL 03 03	Deduction Cards	Payroll deduction cards enrolling employee in various payroll deduction programs including credit union, direct deposit, insurance (except health), and disability and rehabilitation. Replaces Schedule LIB 03-03.	Until superseded, then three (3) years after release of audit. Approved: 7/18/2017
GSL 03 04	Employee Earnings Record	Report detailing all payroll checks issued to employees. Includes employee's name, social security number, and types and amounts of individual deductions.	Fifty-five (55) years. Approved: 7/18/2017
GSL 03 05	Garnishment Files	Garnishment case files of employees. May contain wage earner's plan with posted payments, court order, notification of garnishment or tax levy, and release of wages notification. Replaces Schedule LIB 03-04.	Four (4) years after final release of wages. Approved: 7/18/2017

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

All Local Governments Payroll Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 03 06	Payroll Register	Contains payroll information for all employees for each pay period. Includes check number, name, social security number, earnings amounts, withholding amounts, net pay. This series may also include information on hours worked and rate of pay. Replaces Schedule LIB 03-05.	Fifty-five (55) years. Approved: 7/18/2017
GSL 03 07	Retirement Reports	Public Employees' Retirement System reporting form, which provides total amount submitted to the retirement fund, lists each employee, retirement wages and retirement contribution. Replaces Schedule LIB 03-06.	Three (3) years after release of audit. Retain fifty-five (55) years if Payroll Register or Earnings Record for the same reporting period is not available. Approved: 7/18/2017
GSL 03 08	Tax Reports	Documentation for reports to Internal Revenue Service regarding Social Security and withholding taxes paid. Includes weekly and monthly payroll deposit and quarterly reports. Replaces Schedule LIB 03-07.	Four (4) years after tax is due or paid, whichever is later. Approved: 7/18/2017
GSL 03 09	Time Sheets	Reports for all employees listing time(s) worked or exceptions to normal salary for the pay period. Replaces Schedule LIB 03-08.	Three (3) years after release of audit. Approved: 7/18/2017

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

All Local Governments Payroll Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 03 10	Unemployment Compensation Report	Monthly and quarterly reports containing information on each employee (name and Social Security number), month-to-date wages, month-to-date unemployment compensation charge, year-to-date wages, and year-to-date unemployment compensation charges. Quarterly report submitted to Unemployment Compensation Commission. Replaces Schedule LIB 03-09.	Quarterly reports: three (3) years after release of audit or close of calendar year, whichever is later. Monthly reports: following preparation of quarterly report. Approved: 7/18/2017
GSL 03 11	W-2s	Copy of Internal Revenue Service W-2 Form issued to each employee. Replaces Schedule LIB 03-10.	Four (4) years after tax is due or tax is paid, whichever is later. Approved: 7/18/2017
GSL 03 12	W-2s - Undelivered	Employee's copy of W-2 which was undeliverable. Replaces Schedule LIB 03-10.	Three (3) years after close of calendar year. Approved: 7/18/2017

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

All Local Governments Personnel Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 05 01	Personnel File (Official Record)	The master personnel record maintained for each employee. May include job application, personnel transaction record reflecting position classification and salary level, payroll withholding information, leave summary record, performance documentation, and other documents related to the individual's employment. Replaces Schedule LIB 04-04.	Fifty-five (55) years, OR seven (7) years after termination, whichever is later. Approved: 7/18/2017
GSL 05 02	Personnel File (Reference Copy)	DUPLICATE copy of personnel file which is often maintained at the department or division level. See GSL 05-01 Personnel File (Official Record).	One (1) year following termination, then transfer to Personnel / Human Resources Office for review and disposal. Approved: 7/18/2017
GSL 05 03	Leave Records	Requests for use of vacation, sick, compensatory, or other leave. This series is often filed within the official Personnel File. Replaces Schedule LIB 04-03.	Three (3) years after audit if leave summary information is maintained. Fifty-five (55) years if leave summary information is not otherwise maintained. Approved: 7/18/2017
GSL 05 04	Employee Accident Reports	Reports and documentation related to accidents incurred by employees. Does not include documentation maintained in Personnel File. Replaces Schedule LIB 04-01.	Seven (7) years if workers compensation claim is filed (see GSL 05-05); otherwise three (3) years. Approved: 7/18/2017

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RECORDS RETENTION SCHEDULE

All Local Governments Personnel Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 05 05	Workers Compensation Files	Files related to workers compensation claims. Includes case files and reports to Workers Compensation Commission.	Seven (7) years following the close of the case. Approved: 7/18/2017
GSL 05 06	Job Applications - not hired	Applications submitted for employment from individuals not hired for the position. Replaces Schedule LIB 04-02.	Two (2) years. Approved: 7/18/2017

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Libraries Purchasing

SERIES #	TITLE	DESCRIPTION	RETENTION
LIB 05 01	Bids	Successful and unsuccessful bids received for purchases of goods or services. Copies of documentation associated with requests for bids and bids received for selected purchases.	Five (5) years or three (3) years after release of audit, whichever is later. Approved: 1/15/2002
LIB 05 02	Purchase Orders	Purchase orders.	Three (3) years after release of audit. Approved: 1/15/2002
LIB 05 03	Fuel Cards	Record of requests, issuance, and other documentation relating to fuel cards for library employees and vehicles.	One (1) year following cancellation of card. Approved: 1/15/2002
LIB 05 04	Fuel Usage Reports	Reports detailing fuel purchased for library vehicles.	Three (3) years after release of audit. Approved: 1/15/2002

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