

Appendix D

**RECORDS RETENTION SCHEDULE FOR THE NORTHEAST  
GEORGIA REGIONAL LIBRARY SYSTEM**

Bank Statements, Cancelled Checks or Check Copies, Deposit Slips,  
Reconciliations - 5 years

Budget File – Including budget requests, worksheets, other working papers, and  
related correspondence - Retained permanently for historical purposes

Certificate of Deposit File – Retain until cancellation plus 2 years

Check Register File – 5 years

Financial Statements File – 5 years

General Ledger File – 5 years

Grant Accounting File – Final payment plus 5 years

Journal Entries File – 5 years

Bid and Quote File – 4 years

Invoices File – 5 years

Minutes – Retain permanently for legal and historical purposes