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## Records Management

This retention schedule is authorized under Policy 5.21 Records Management.

1. This policy applies to all employees of Emory University and Emory Healthcare, as well as contractors who conduct business for or on behalf of Emory, and those who create, receive, or retain Emory's records. Any recorded information, regardless of media, characteristics, physical form, storage location, or means of transmission, is considered a record when it is relevant to Emory's legal obligations or business.
2. Each department or office will maintain and dispose of records in compliance with Emory's retention schedule. This schedule supersedes previously approved applicable schedules.
3. Records should not be maintained past the end of their stated retention unless involved in current litigation, investigation, or audit. All known audits, investigations, or court cases involving the listed records must be resolved before the records can be destroyed.
4. The retention schedule applies to all records, regardless of format. Records must be accessible throughout their retention period in analog or digital format.
5. Departments and offices will destroy records that have not been deemed permanent in the manner identified by the retention schedule. Confidential paper must be shredded; electronic records must be made unreadable by being overwritten or the storage media being physically destroyed. Record-keeping systems must be capable of the complete deletion of records; it is not sufficient to take information off-line.
6. Departments and offices will routinely transfer records with continuing and enduring value, as identified on the retention schedule, to the University Archives.
7. The heads of departments or offices are responsible for ensuring that procedures within their area of responsibility meet the requirements of Emory's records management program relative to record identification, control, maintenance, storage, and disposition. All employees are responsible for managing the records in their possession and in compliance with this schedule.

<i>Title</i>	Accounting Collection Records
<i>Description</i>	Records that document the efforts to collect unpaid accounts. Records may include collection letters, notices, letters of transmittal, bankruptcy records, and other related records.
<i>Retention</i>	Retain for five years after payment in full or write-off.
<i>Disposition</i>	Confidential destruction required
<i>Citations</i>	O.C.G.A. 9-3-25;

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<i>Title</i>	Accounting Records
<i>Description</i>	Records that document the production of various accounting reports made by individual units on a monthly, quarterly, or annual basis. These reports provide summary information relating to the unit and its programs, and may be used for planning or review. Reports may include operating statements, year-end projections, reconciliation's, expenditures by facilities, accumulated hours and dollars by employee, summaries of assets and liabilities, sales, cost accounting, and income. File may include working papers, drafts, final reports, correspondence, and other related records.
<i>Retention</i>	Retain annual reports for five years after creation. Retain monthly and quarterly reports and working papers for one year after creation.
<i>Disposition</i>	Confidential destruction required
<i>Citations</i>	

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<i>Title</i>	Accounts Aging Records
<i>Description</i>	Records that document a cumulative listing by accounts receivable number of all receivables on the Accounts Receivable master file. For each receivable, the amounts that are not yet due, currently due, and overdue are indicated. All amounts are principal amounts; interests, service charges, and late charges are not included.
<i>Retention</i>	Retain for six years after audit.
<i>Disposition</i>	Confidential destruction required
<i>Citations</i>	O.C.G.A. 9-3-24;

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<i>Title</i>	Accounts Payable Records
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<i>Description</i>	Records that document bills or monies owed by an office or department but not yet paid. File may include unpaid bills, correspondence, printouts, registers, statements, and other related records.
<i>Retention</i>	Retain for six years after the final audit.
<i>Disposition</i>	Confidential destruction required
<i>Citations</i>	18 USCS 3282 (a);

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<i>Title</i>	Accounts Receivable Records
<i>Description</i>	Records that document the money owed to and collected by Emory issued to organizations or employees for authorized services or supplies furnished, and receipts showing monies received.
<i>Retention</i>	Retain six years after account is paid in full or deemed uncollectible.
<i>Disposition</i>	Confidential destruction required
<i>Citations</i>	O.C.G.A. 9-3-25;

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<i>Title</i>	Accounts Receivable Write-Off Records
<i>Description</i>	Records that document debts of Accounts Receivables written off. Records may include accounts receivable invoices, write-off worksheets, Assignment of Uncollectible Debt letters, and other related records.
<i>Retention</i>	Retain four years after write-off.
<i>Disposition</i>	Confidential destruction required
<i>Citations</i>	O.C.G.A. 9-3-25;

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<i>Title</i>	Accrual Worksheets
<i>Description</i>	Records that document monthly and year-to-date expenditures for each project, cost category, and line item.
<i>Retention</i>	Retain three years after the fiscal year.
<i>Disposition</i>	Confidential destruction required.

*Citations*

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*Title*            Audit Records

*Description*    Records that documents an internal and external audits. File may include audit reports, written responses showing how recommended changes will be implemented, correspondence, and other related records.

*Retention*        Retain ten years after the audit.

*Disposition*    Confidential destruction required

*Citations*

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*Title*            Auditor's Reports

*Description*    Records that document a formal examination of Emory financial situation. Reports may include internal and external audits.

*Retention*        Permanent

*Disposition*    Records are ineligible for destruction and ineligible for transfer to University Archives.

*Citations*

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*Title*            Bank Records

*Description*    Records that document financial transactions between an unit and its bank. File may include statements, photocopies of canceled checks, deposit slips, and other related records.

*Retention*        Retain six years after final audit.

*Disposition*    Confidential destruction required

*Citations*        O.C.G.A. 9-3-25

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*Title*            Bank Statements

<i>Description</i>	An official document that summarizes account activity over a certain period of time - typically one month; records of all transactions - both incoming and outgoing
<i>Retention</i>	Retain for five years after the final audit.
<i>Disposition</i>	Confidential destruction required
<i>Citations</i>	O.C.G.A. 9-3-25

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<i>Title</i>	Bankruptcy Records
<i>Description</i>	Records that document the process of declaring financial insolvency. File may include court documents, correspondence, and other related records.
<i>Retention</i>	Retain records for each loan for five years following the date the loan is repaid in full by the borrower or written off.
<i>Disposition</i>	Confidential destruction required
<i>Citations</i>	12 CFR 219.24; 34 CFR 682.414 (a)( 2) ,(a) (4)(i ii); 34 CFR 682.414 (a)(3 ) ,(a) (4)(i v); 34 CFR 682.414 (a) (5) (iii) ; 34 CFR 682.414 (a)( 5) (iv) ;

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<i>Title</i>	Bid and Competition Selection Records
<i>Description</i>	Records that document the procurement process for equipment and service valued in excess of \$5,000.00. File may include acquisition specifications; acquisition justification studies and explanations; requests for proposal (RFP); request for invitations to bid (RFI's); requests for quotes (RFQ's); vendors proposals and bids; bid tabulation sheets and records for all bids received; departmental requisition; competitive quotes; correspondence; and other related records.
<i>Retention</i>	Retain Capital Improvement Projects for eleven years after completion. Confidential destruction required
<i>Disposition</i>	O.C.G.A. 11-2-725 (1); O.C.G.A. 9-3-24; O.C.G.A. 9-3-51 (a); O.C.G.A. 9-3-51 (b)(s1a); O.C.G.A. 9-3-51 (b)(s1b);
<i>Citations</i>	

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<i>Title</i>	Billing Records
<i>Description</i>	Records that document billing invoices sent to an unit for monies owed. File may include correspondence, invoice, and other related records.
<i>Retention</i>	Retain current year plus five years.
<i>Disposition</i>	Confidential destruction required

*Citations*

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<i>Title</i>	Bonds
<i>Description</i>	A certificate or evidence of a debt on which the issuing company or governmental body promises to pay the bondholders a specified amount of interest for a specified length of time and to repay the loan on the expiration date. File may include correspondence, agreements, and other related records
<i>Retention</i>	Retain five years after repayment.
<i>Disposition</i>	Confidential destruction required
<i>Citations</i>	O.C.G.A. 9-3-25;

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<i>Title</i>	Budget Planning, Projection, and Preparation Records
<i>Description</i>	Records that document the initial university budget, plan budget requests for and document annual budget allocations to individual units, and record changes in operating budgets of the various financial accounts. Records may include budget requests; budget status reports; budget change requests, registers and logs; budget detail reports; working papers including spread sheets, expenditure projections, salary and budget worksheets; allotment, capital outlay and equipment need reports; unit budget preparation instructions; correspondence; and other related records.
<i>Retention</i>	Retain five years after the fiscal year.
<i>Disposition</i>	Confidential destruction required
<i>Citations</i>	

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<i>Title</i>	Canceled Checks and Supporting Documentation
<i>Description</i>	Records that document redeemed checks written on university's accounts. Information on each check may include check number, date, amount, endorsement, account number, and supporting documentation.
<i>Retention</i>	Retain six years after final audit.
<i>Disposition</i>	Confidential destruction required
<i>Citations</i>	O.C.G.A. 9-3-24;

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<i>Title</i>	Cash Batches Records
<i>Description</i>	Records that document all transactions of the day made by tellers in the cashier section of Bursar Office. Records may include daily cash register tapes, Batch Control Cards listing daily summary totals from all cashier transactions, invoices, cash receipts, and other related records.
<i>Retention</i>	Retain six years after audit.
<i>Disposition</i>	Confidential destruction required
<i>Citations</i>	

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<i>Title</i>	Cash Receipts
<i>Description</i>	
<i>Retention</i>	Retain six years after the fiscal year.
<i>Disposition</i>	Confidential destruction required
<i>Citations</i>	

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<i>Title</i>	Cash Records
<i>Description</i>	Records that document cash received or disbursed by an unit. It also documents all money received and deposited into accounts through the cashier's daily bank deposits. Records may include deposit vouchers; cash receipt slips; validation receipts; cash register tapes; bank deposit slips; check stubs; petty cash balance sheets; check registers; Cash by Account Number reports; monthly cash register reports; and other related records.
<i>Retention</i>	Retain five years after audit.
<i>Disposition</i>	Confidential destruction required
<i>Citations</i>	

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<i>Title</i>	Cash/Deposit Match Records
<i>Description</i>	Records that document the equality or inequality of cash receipts versus bank deposits on a daily basis. Records consist of weekly computer printouts that list the account numbers managed by the office with daily entries for cash receipts in each account and corresponding bank deposits in each account. The computer program flags those accounts where daily cash receipts do not equal bank deposits for that date and labels them "Out of Balance."

*Retention* Retain six years after audit.

*Disposition* Confidential destruction required

*Citations*

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*Title* Cashier's Daily Summary Records

*Description* Records that document and summarizes tellers' daily activity. Information may include amounts processed for payments; amount of checks; activity to and from the vault; beginning and ending daily cash; deposits made by other offices; volume of bank cards processed; and cash over/short amounts.

*Retention* Retain current year plus four years.

*Disposition* Confidential destruction required

*Citations*

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*Title* Charge Slips to Patients

*Description* Records that document the listing type, number, date, and cost of treatment; time spent with each patient; and other related records. This record may be used as data collection/input record.

*Retention* Retain six years after the fiscal year.

*Disposition* Confidential destruction required

*Citations*

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*Title* Check Distribution Register

*Description* Records that document check distributed throughout an unit. Information may include name of recipient, department, social security number, and other related information.

*Retention* Retain current year.

*Disposition* Confidential destruction required

*Citations*



*Title* Check Registers

*Description*

*Retention* Retain six years after the fiscal year.

*Disposition* Confidential destruction required

*Citations*

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*Title* Claims and Charges

*Description*

*Retention* Retain ten years after the fiscal year.

*Disposition* Confidential destruction required

*Citations* 31 USCS 3731 (b)(1); 31 USCS 3731 (b)(2)(s1a); 31 USCS 3731 (b)(2) (s1b);

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*Title* CORE Records

*Description* Records that document cash received or disbursed by an unit. It also documents all money received and deposited to accounts through the cashier's daily bank deposits. Records may include unit deposit vouchers, cash receipt slips, validation receipts, cash register tapes, bank deposit slips, check stubs, petty cash balance sheets, check registers, Cash by Account Number reports, monthly cash register reports, and other related records.

*Retention* Retain current year plus seven years.

*Disposition* Confidential destruction required

*Citations*

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*Title* Deeds

*Description* Records that document evidence of ownership of property. These records contain original documents that record names and addressees of grantor and grantee, description of property, date property was transferred to grantor, cross-referenced volume and page number of Superior Court Clerk's plat books,

and signatures confirming transaction.

*Retention* Retain eleven years after the year in which the property was sold or transferred.

*Disposition* Confidential destruction required

*Citations* O.C.G.A. 9-3-51 (a); O.C.G.A. 9-3-51 (b) (s1a); O.C.G.A. 9-3-51 (b)( s1b) ;

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*Title* Deposit Statements

*Description* Records that document financial transactions between a bank and an unit. File may include correspondence, bank statement and other related records.

*Retention* Retain current year plus two years.

*Disposition* Confidential destruction required

*Citations* O.C.G.A. 10-11-2;

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*Title* Depreciation Records

*Description* Records that document the useful life and depreciation of Emory owned equipment and property, usually for insurance purposes.

*Retention* Retain current year plus four years.

*Disposition* Confidential destruction required

*Citations* O.C.G.A. 9-3-31; O.C.G.A. 9-3-32;

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*Title* Development and Endowment Management Fee Records

*Description* Records that document the revenue earned quarterly on gift accounts and fees charged by the university's development office. Information may includes dates, gift account amounts and identification numbers, earnings, account responsible for payment, fee amount, and other related records.

*Retention* Retain current year plus seven years.

*Disposition* Confidential destruction required

*Citations* O.C.G.A. 9-3-24;

<i>Title</i>	Expenditure Ledger and Supporting Documentation
<i>Description</i>	Records the document expenditures and purchases for an unit. File may include photocopies of purchase requisitions, maintenance contract, paid invoices, freight bills, order forms, packing lists, travel expense, and other related records.
<i>Retention</i>	Retain five years after the fiscal year.
<i>Disposition</i>	Confidential destruction required
<i>Citations</i>	O.C.G.A. 9-3-25;

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<i>Title</i>	FAS Reports
<i>Description</i>	Records that track the monthly income and expenses of a department.
<i>Retention</i>	Retain four years after audit.
<i>Disposition</i>	Confidential destruction required
<i>Citations</i>	

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<i>Title</i>	FAS Revision Reports and Supporting Documentation
<i>Description</i>	Records that document changes made to the FAS report. File may include RST, correspondence, edited FAS, and other related records.
<i>Retention</i>	Retain four years after the audit.
<i>Disposition</i>	Confidential destruction required
<i>Citations</i>	

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<i>Title</i>	Fee Assessment Records
<i>Description</i>	Records that document the payment of fees for course fees, lab time, diplomas, commencement exercises, and other related records.
<i>Retention</i>	

Retain five years after graduation or date of last attendance.

*Disposition* Confidential destruction required

*Citations*

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*Title* Financial Audits

*Description* An unbiased examination and evaluation of the financial statements of an organization

*Retention* Permanent

*Disposition* Records are ineligible for destruction; External audit reports should be offered to Emory Archives for appraisal.

*Citations*

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*Title* Financial Statements

*Description* Records that document the summarization of the financial condition of Emory on any date or for any period. These statements define the assets, liabilities, equity, revenues and expenditures of an office or department. File may include balance sheets, income statements, and other related records.

*Retention* Permanent

*Disposition* Records are ineligible for destruction and ineligible for transfer to University Archives.

*Citations*

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*Title* Fiscal Records and Reports

*Description* Records that document Federal Title IV Aid transactions, including receipt, management and disbursement of funds. Records may include all Title IV program transactions; bank statements for all accounts continuing Title IV payments, cash disbursements, refunds, and repayments; general ledger (must be separate from school's other financial transactions) and related ledgers that identify each Title IV program transaction; Federal work-study payroll records; Annual Federal Fiscal Operations and Applications for Funds Report (FISAP). Reports may include Federal Pell Grant Statements of Account; ED Payment Management system cash requests and quarterly or monthly reports; Title IV program reconciliation reports; audit reports and school responses; state grant and scholarship award rosters and reports; accrediting and licensing agency reports; and other related information.

*Retention* Retain three years after the end of the award year for which the report is submitted.

*Disposition* Confidential destruction required  
*Citations* 34 CFR 668.24 (e)(1),(2); 34 CR 668.24 (e)(3);

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*Title* Garnishment Records  
*Description* Records that document requests and court orders to withhold wages from employee earnings for tax levies, support payments, or other reasons. Records may include original writs of garnishment, recapitulations of amounts withheld, and related records.  
*Retention* Retain current year of court order plus 4 years.  
*Disposition* Confidential destruction required  
*Citations* 26 CFR 31.6001-1 (a),(e); 26 CFR 31.6001-1 (b),(e); 26 CFR 31.6001-1 (c),(e); 26 CFR 31.6001-1 (e)(2)(S1); 26 CFR 31.6001-1 (e)(2)(S2);

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*Title* General Ledger Statements  
*Description* Records that document a complete monthly record of the final posting of all Emory financial transactions, listed by account number. It is used to prepare periodic financial statements. Information may contain the program name, account number, posting date, debit and credit amounts, new balance, and other related information.  
*Retention* Retain seven years after audit.  
*Disposition* Confidential destruction required  
*Citations* O.C.G.A. 9-3-24;

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*Title* Grants and Contracts Accounting Records  
*Description* Records that document financial management of grants and contracts records. File may include project summaries; grant authorizations; contract documents; project budget change and adjustment records; invoices; receipts; cashier's receipts; equipment purchase orders; prior approval request records; account request records; vendor telephone contact logs; subcontracts; grants and contracts monthly budget summary statements; university billings balance sheets; reports for grants and contracts that are operating on direct payments; final financial reports; property reports; patent/invention reports; contractor's release report; assignment of refunds and rebates documents; equipment disposition reports; correspondence; and other related records.  
*Retention* Retain three years from the date of submission of the final expenditure report.  
*Disposition* Confidential destruction required

*Citations* 34 CFR 74.53 (b)(1); 34 CFR 74.53 (b),(b)(2);

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*Title* Indirect Cost Studies

*Description* Records that document space and function reports submitted to Office of Grants and Contracts to develop University indirect cost studies. File may include correspondence, drafts, reports and other related information.

*Retention* Retain for as long as administratively necessary.

*Disposition* Confidential destruction required

*Citations* 2 CFR 215.53 (b); 2 CFR 215.53 (b)(2);

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*Title* Insurance Policy Records

*Description* Records that document insurance policies written to cover all Emory property, automobiles, liability, and special events. Records may include copies of insurance policies, riders, and endorsements, records of payment, correspondence, and other related records.

*Retention* Retain seven years after expiration of policy or membership.

*Disposition* Confidential destruction required.

*Citations* O.C.G.A. 9-3-24; O.C.G.A. 9-3-31; O.C.G.A. 9-3-32; O.C.G.A. 9-3-33 (s1a) ; O.C.G.A. 9-3-33 (s1b) ; O.C.G.A. 9-3-33 (s1c) ;

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*Title* Investment Records

*Description* Records that document the savings and investments of funds by Emory.

*Retention* Retain current year plus seven years.

*Disposition* Confidential destruction required

*Citations*

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*Title* IRS Certification Letter

*Description* A form of notice from the IRS

*Retention* Permanent

*Disposition* Records are ineligible for destruction and ineligible for transfer to University Archives.

*Citations*

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*Title* Itemized Patient Bills

*Description* Document to request payment for all applicable medical services, such as doctor's fees and hospitalization charges

*Retention* Retain ten years after last date of service.

*Disposition* Confidential destruction required

*Citations* 18 USCS 3282 (a); 26 USCS 6501 (a); 26 USCS 6501 (c)(10); 26 USCS 6501 (e)(1)(A); 31 USCS 3731 (b)(1); 31 USCS 3731 (b)(2)(s1a); 31 USCS 3731 (b)(2)(s1b); O.C.G.A. 10-11-2;

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*Title* Journal Entries

*Description* Records that document the tracking of financial transactions. Initial entries are made to journal and later posted a ledger. File may include correspondence, receipts and other related records.

*Retention* Retain five years after audit.

*Disposition* Confidential destruction required

*Citations* O.C.G.A. 9-3-25;

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*Title* Labor Distribution Reports

*Description* Records that document the breakdown of payroll hours, fringe benefits, gross salary for individual employees by individual departments. Report may include social security number, employee name, supervisor, hours worked and other related information.

*Retention* Retain current year plus four years.

*Disposition* Confidential destruction required

26 CFR 31.6001-1 (a) ,(e); 26 CFR 31.6001-1 (b) ,(e) ; 26 CFR 31.6001-1 (c), (e); 26 CFR 31.6001-1 (e) (2)(S 1) ; 26 CFR 31.6001-1 (e) (2)(S 2) ; O.C.G.A.

*Citations* 9-3-25;

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*Title* Loan Files

*Description*

*Retention* Retain five years after the retirement of the loan or write off of loan.

*Disposition* Confidential destruction required

*Citations* 42 CFR 57.215 (b) ,(c) ; 42 CFR 57.215 (d) ; 45 CFR 74.53 (b); 45 CFR 74.53 (b) ; 45 CFR 74.53 (b)( 1) ; 45 CFR 74.53 (b) (2) ;

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*Title* MasterCard Statements and Documentation (P-Card and Travel Card)

*Description* Records that document an unit's expenditures for office purchases and travel expenses. Records are kept in electronic and paper formats. File may include applications, master monthly billing statements, individual card holder's statements, billing summaries, number of charges, correspondence, and other related records.

*Retention* Retain seven years after audit.

*Disposition* Confidential destruction is required.

*Citations* O.C.G.A. 9-3-24;

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*Title* Medicare Cost Reports

*Description*

*Retention* Retain ten years after date of audit.

*Disposition* Confidential destruction required

*Citations*

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*Title* Monthly Cash Reports



<i>Description</i>	Records that document a monthly listing of cash receipt transactions entered in batches that were accepted, including transactions placed in the suspense file; a monthly listing by account number of cash receipt transactions processed since the previous report; and cash receipts transactions with receivable account numbers that were not processed against the Accounts Receivable System. Records may include transactions processed during the previous month listed in register-ring number sequence by cash date; transactions processed since the previous report including those placed in the suspense file, listed in alphabetical name sequence by cash date within account number; and cash receipt transactions by cash date within account number; and other related records.
<i>Retention</i>	Retain current year plus five years. then dispose of.
<i>Disposition</i>	Confidential destruction required
<i>Citations</i>	O.C.G.A. 9-3-25

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<i>Title</i>	Moving Expense Records
<i>Description</i>	Records that document new employees' moving and travel expenses paid by Emory. Records may include requests for approval-travel and moving reimbursements, purchase orders, travel reimbursements, vendor invoices, receipts, and other related records.
<i>Retention</i>	Retain current year plus five years.
<i>Disposition</i>	Confidential destruction required
<i>Citations</i>	O.C.G.A. 9-3-26;

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<i>Title</i>	Operating and General Ledger Reconciliation Records
<i>Description</i>	Records that document monthly reconciliation's with the operating ledger or general ledger. Records may include working papers, monthly reconciliation reports, and other related records.
<i>Retention</i>	Retain five years after audit.
<i>Disposition</i>	Confidential destruction required
<i>Citations</i>	O.C.G.A. 9-3-25

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<i>Title</i>	Pay Administration Records
<i>Description</i>	Records that document payroll overhead costs. Information may include employee names, social security numbers, units, classifications of positions, units of employment, pay periods, gross pay amounts, various withholdings, overhead amounts, accounts used to pay employees, and other related information.

<i>Retention</i>	Retain records four years after the tax due date or the date such tax is paid, whichever is the later.
<i>Disposition</i>	Confidential destruction required
<i>Citations</i>	26 CFR 31.6001-1 (a) ,(e); 26 CFR 31.6001-1 (b) ,(e) ; 26 CFR 31.6001-1 (c), (e); 26 CFR 31.6001-1 (e) (2)(S 1) ; 26 CFR 31.6001-1 (e) (2)(S 2) ;

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<i>Title</i>	Pay Authorization Records
<i>Description</i>	Records that document pay documents, which substantiate and, in part, authorize the issuance of payroll checks for particular amounts for both regular payroll and for extra compensation or overtime payroll. File may include payroll/budget request records and other related records.
<i>Retention</i>	Retain current year plus five years.
<i>Disposition</i>	Confidential destruction required
<i>Citations</i>	O.C.G.A. 48-7-111 (b) (s1a); O.C.G.A. 48-7-111 (b) (s1b);

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<i>Title</i>	Paycheck Delivery Records
<i>Description</i>	Records that document the locations assigned for delivery of salary payments to employees. File may include paycheck deposit authorization records, payroll check delivery logs, correspondence, and other related records.
<i>Retention</i>	Retain current year plus four years.
<i>Disposition</i>	Confidential destruction required
<i>Citations</i>	

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<i>Title</i>	Payment Vouchers
<i>Description</i>	A memorandum of liabilities; tool that ensures payments are properly authorized and helps determine goods and services purchased have been actually received
<i>Retention</i>	Retain for as long as administratively necessary.
<i>Disposition</i>	Confidential destruction required
<i>Citations</i>	

<i>Title</i>	Payroll Adjustment Records
<i>Description</i>	Records that document changes in employee payroll deductions, tax withholdings, and payroll records. File may include pay/budget action records, time and attendance records, pay reduction/termination notices, correspondence, and other related records.
<i>Retention</i>	Retain four years after the fiscal year.
<i>Disposition</i>	Confidential destruction required
<i>Citations</i>	

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<i>Title</i>	Payroll Check Registers
<i>Description</i>	Records that document payroll checks issued. File may includes lists in check number order that show the check amount, employee name, social security number, and other related information.
<i>Retention</i>	Retain four years after the fiscal year.
<i>Disposition</i>	Confidential destruction required
<i>Citations</i>	

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<i>Title</i>	Payroll Data Entry Reports
<i>Description</i>	Records that document all TAS records and payroll adjustment data entry for each payroll period. Information may include employee names (alphabetical order), batch and document numbers, and other related data.
<i>Retention</i>	Retain four years after the fiscal year.
<i>Disposition</i>	Confidential destruction required
<i>Citations</i>	

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<i>Title</i>	Payroll Records
<i>Description</i>	Records that document earnings and deductions of healthcare employees. Records may include hours, worked, leaves of absence, overtime, vacation, sick leave entries, time cards, wages paid, deduction authorizations, registers and journals, garnishment records, and other related records.

*Retention* Retain four years after audit.

*Disposition* Confidential destruction required

*Citations* 26 CFR 31.6001-1 (a) ,(e); 26 CFR 31.6001-1 (b) ,(e) ; 26 CFR 31.6001-1 (c), (e); 26 CFR 31.6001-1 (e) (2)(S 1) ; 26 CFR 31.6001-1 (e) (2)(S 2) ; 29 CFR 1620.32 (c) ; 29 CFR 1627.3 (a); 29 CFR 825.500 (a) -(c) (1)-(7 ) ,(d) ,(e) ; 29 CFR 825.500 (b) (s2) ,(s3) ; O.C.G.A. 34-2-11;

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*Title* Payroll Register

*Description* Records that document the pay of all Emory employees. The series includes monthly listings of all paid employees with their earnings and deductions.

*Retention* Retain four years after the fiscal year.

*Disposition* Confidential destruction required

*Citations* 26 CFR 31.6001-1 (a),(e); 26 CFR 31.6001-1 (b),(e); 26 CFR 31.6001-1 (c),(e); 26 CFR 31.6001-1 (e)(2)(S1); 26 CFR 31.6001-1 (e)(2)(S2); O.C.G.A. 9-3-25;

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*Title* Payroll Summary Reports

*Description* Reports that document the summarized payroll expense by unit listing salary totals, regular earnings, other earnings, FICA deductions, federal and state taxes withheld, net pay and other related information. Report may include labor distribution, T/S, DTL, and data.

*Retention* Retain four years after the fiscal year.

*Disposition* Confidential destruction required

*Citations* 26 CFR 31.6001-1 (a) ,(e); 26 CFR 31.6001-1 (b) ,(e) ; 26 CFR 31.6001-1 (c), (e); 26 CFR 31.6001-1 (e) (2)(S 1) ; 26 CFR 31.6001-1 (e) (2)(S 2) ; O.C.G.A. 9-3-25;

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*Title* Petty Cash Receipts

*Description* Records that document reimbursement for inexpensive out-of-pocket expenditures. Records may include purchase receipts, copy of petty cash receipt, and other related records.

*Retention* Retain four years after the fiscal year.

*Disposition* Confidential destruction required

*Citations* 26 CFR 31.6001-1 (a) ,(e); 26 CFR 31.6001-1 (b) ,(e) ; 26 CFR 31.6001-1 (c), (e); 26 CFR 31.6001-1 (e) (2)(S 1) ; 26 CFR 31.6001-1 (e) (2)(S 2) ;

<i>Title</i>	Petty Cash Reports
<i>Description</i>	Reports that document cash balances, receipts, and disbursements completed during the day for the reimbursement of inexpensive out-of-pocket expenditures.
<i>Retention</i>	Retain four years after the fiscal year.
<i>Disposition</i>	Confidential destruction required
<i>Citations</i>	

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<i>Title</i>	Purchase Orders
<i>Description</i>	Records that document approvals for supplies, equipment, and services by Emory.
<i>Retention</i>	Retain ten years after completion of purchase agreement.
<i>Disposition</i>	Confidential destruction required
<i>Citations</i>	

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<i>Title</i>	Rate Schedules
<i>Description</i>	The rate or charge for a particular classification of service
<i>Retention</i>	Retain for ten years after audit.
<i>Disposition</i>	Confidential destruction required
<i>Citations</i>	18 USCS 3282 (a); 26 USCS 6501 (a); 26 USCS 6501 (c)(10); 26 USCS 6501 (e)(1)(A); 31 USCS 3731 (b)(1); 31 USCS 3731 (b)(2)(s1a); 31 USCS 3731 (b)(2)(s1b); O.C.G.A. 10-11-2;

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<i>Title</i>	Real Property Records
<i>Description</i>	Records that document real property owned and leased by the university and lists each parcel that has been acquired through ownership or under some form of lease agreement. Records may include land inventory reports, records pertaining to permanent land and deed filings with the state, from who the land was acquired, date of acquisition, use of the land, source of revenue used to acquire, acreage, capitalized value, purchase agreements; title abstract,

easement details, public hearing notices and minutes, county recorder's plat description, memoranda of understanding, earnest money receipts, sales agreements, property deeds, working papers, correspondence, and other related records.

*Retention* Permanent

*Disposition* Ineligible for destruction

*Citations* O.C.G.A. 9-3-51 (a); O.C.G.A. 9-3-51 (b)(s1a); O.C.G.A. 9-3-51 (b)(s1b);

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*Title* Refund Disbursement Request Records

*Description* Records that document requests and disbursements made for overpayment and refunds. Records may include accounting data for refunds from parking violation fines paid and successfully appealed; tuition and fee refunds when courses are dropped; refunds for event tickets, loan overpayment, change-of-residence, and canceled courses; a log of refunds and requests bursar office for checks to be issued; and other related records.

*Retention* Retain current year plus four years.

*Disposition* Confidential destruction required

*Citations* O.C.G.A. 11-2-725 (1) ; O.C.G.A. 9-3-25;

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*Title* Requisition Records

*Description* Records that document the purchase of supplies and services by Emory. File may include purchase requests, purchase orders, inter-departmental requisitions, correspondence, and other related records.

*Retention* Retain current year plus five years.

*Disposition* Confidential destruction required

*Citations* O.C.G.A. 11-2-725 (1) ;

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*Title* Returned Check Records

*Description* Records that document attempts to collect monies for non-negotiable (usually non-sufficient funds) checks received for payment to Emory accounts. Records consist of master lists of checks returned to Emory and may contain names, addresses, telephone numbers, banks upon which checks were drawn, reasons for return, notations of any prior activity, and other related information.

*Retention* Retain current year plus six years.

*Disposition* Confidential destruction required

*Citations* O.C.G.A. 11-2-725 (1)

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*Title* Service Contract Records

*Description* Records that document a record of Services Contracts between Emory and independent contractors for professional, specialized, educational, research, creative, or custodial services. The contracts may be for any length of time, for a one-time performance of services, or for services provided on a continuing basis. Records may include Services Contracts with terms and provisions; addenda; selection and justification statements; authorized signature; contractor selection statements; certificates of compliance with tax laws; statements as to availability of local service; statements as to whether minority services available; contract change orders; bids and agreements; performance bonds; instructions to bidders; advertisements for bids; working papers; expense claim records; correspondence; and other related records.

*Retention* Retain seven years after expiration.

*Disposition* Confidential destruction required

*Citations* O.C.G.A. 9-3-24;

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*Title* Signature Authorizations

*Description* Records that document employees who are authorized to sign fiscal and contractual documents on Emory's behalf. These documents serve as an aid for management control over expenditures. File may include authorization date, name, sample signature, position data, remarks, conditions, and other related information.

*Retention* Retain seven years after authorization expires.

*Disposition* Confidential destruction required

*Citations* O.C.G.A. 9-3-24;

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*Title* Tax Records and Supporting Documentation

*Description*

*Retention* Retain four years after audit.

*Disposition* Confidential destruction required

26 CFR 31.6001-1 (a) ,(e); 26 CFR 31.6001-1 (b) ,(e) ; 26 CFR 31.6001-1 (c), (e); 26 CFR 31.6001-1 (e) (2)(S 1) ; 26 CFR 31.6001-1 (e) (2)(S 2) ;

*Citations*

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*Title* Ticket Sales and Event Cash Reconciliation Records

*Description* Records that document the printing, selling, distribution, and accounting of tickets for university-sponsored athletic, performing arts, and other events where tickets are sold for admission. Records may include ticket stock orders; ticket type reports; ticket purchase manifest forms; box office balance sheets; ticket printing and control records; season ticket sales lists; receipts and orders for mail, phone, or in-person purchase of tickets; ticket sales summary sheets and reports; free ticket sign-up sheets; lists and reports of free tickets distributed to patrons, contributors, and others; deposit receipts; correspondence; and other related records. Records pertaining to athletic events are kept in compliance with NCAA and state requirements.

*Retention* Retain current year plus five years.

*Disposition* Confidential destruction required

*Citations*

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*Title* Travel Request and Reimbursement Files

*Description* Records that document requests for and approval of travel by employees; to monitor travel expenditures; for planning purposes; to document changes in dates of travel, changes in the name of the traveler, changes in itinerary, or changes in funding sources within an out-of-state travel authorization; and to document approval for vehicle rental. File may include travel authorization; travel itineraries; travel reimbursement requests (employee and non-employee); receipts; approval memos; memos in place of itemized receipt; affidavits of lost receipt memos; authorizing signatures; correspondence; and other related records.

*Retention* Retain current year plus four years.

*Disposition* Confidential destruction required

*Citations*

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*Title* Vehicle Insurance Cards

*Description* Records that document insurance coverage of Emory owned vehicles. Information may include car model, year of model, date of coverage, Insurer's name and other related information.

*Retention* Retain until superseded.

*Disposition* Confidential destruction not required



*Citations*

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<i>Title</i>	Wage and Tax Statements (W-2 Records)
<i>Description</i>	Records that document a summary record of data reported on the annual Wage and Tax Statements (W-2) for Emory employees.
<i>Retention</i>	Retain four years after audit.
<i>Disposition</i>	Confidential destruction required
<i>Citations</i>	O.C.G.A. 48-7-111 (b) (s1a); O.C.G.A. 48-7-111 (b) (s1b);

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<i>Title</i>	Weekly Cash Receipts Summaries
<i>Description</i>	Records that document cashiers' weekly transactions. Records may include weekly summary of all transactions sorted either by account number or alphabetically by the name of the person for whom the transactions were accomplished. Information may include individuals' names; social security numbers; transaction dates; account numbers affected; and debit/credit amounts.
<i>Retention</i>	Retain five years after fiscal year.
<i>Disposition</i>	Confidential destruction required
<i>Citations</i>	

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<i>Title</i>	Work Exception Authorization Report
<i>Description</i>	Reports that track an employee's allocated time he or she is allowed to work for the University. This report is produced on a monthly basis. Information may include employee's name, social security number, identification number, department name and other related information.
<i>Retention</i>	Retain as long as administratively necessary
<i>Disposition</i>	Confidential destruction required
<i>Citations</i>	

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<i>Title</i>	Year-End General Ledger
<i>Description</i>	Records that document annual fiscal year-end status of accounts. Information may include account number, posting date, debit and credit amounts, year-end balance, and other related information.
<i>Retention</i>	Retain seven years after audit.
<i>Disposition</i>	Confidential destruction required
<i>Citations</i>	O.C.G.A. 9-3-25;

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