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Records of Congregations

The Presbyterian Historical Society supports the record-keeping activities of all entities of the Church. For congregations, we carry out that mission by digitizing records; storing records of permanent value; and providing advice on records retention, storage, and preservation.



RECORDS DIGITIZATION

We digitize original records and microfilm for PC(USA) congregations at a subsidized rate.

[digitization](#)

RECORDS DEPOSIT

We hold original records of permanent value on deposit in an environmentally controlled archival storage area with specialized fire detection and security systems. Congregations can deposit records at no charge. You retain ownership of the records and may request their return at any time with written authorization from the clerk of session.

Records Deposit

ADVICE ON RECORDS MANAGEMENT

The Presbyterian Historical Society provides advice to congregations on records management but does not hold congregation records of temporary value. Our general retention schedule for congregations follows below. Retention requirements for financial and administrative records vary from state to state. For further assistance, congregations should consult Records Archivist [David Staniunas](#), an accountant, or legal counsel.

RETENTION SCHEDULE FOR CONGREGATIONS

| Types | Retention Period |
|--|-------------------------|
| Minutes | permanent |
| Registers | permanent |
| Annual reports | permanent |
| Bylaws/charters | permanent |
| Incorporation records | permanent |
| Annual budgets | permanent |
| Annual audits | permanent |
| Annual financial statements | permanent |
| Subject files: correspondence, minutes, or other records surrounding subject matter of continuing administrative | permanent |

or legal value, or comprising information on the mission, vision, and actions of the congregation

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|--|-------------------------|
| Manuals/handbooks | permanent |
| Newspapers/newsletters | permanent |
| Brochures/promotional material (1 copy) | permanent |
| Photographs | permanent |
| Architectural drawings, plats, plans, blueprints | permanent |
| Wills, bequests | permanent |
| Legal/judicial case records | permanent |
| Loan agreements | satisfaction + 20 years |
| Property appraisals, records of sale | 20 years after sale |
| Personnel records/employee records | employment + 7 years |
| Contracts | active + 6 years |
| Accounts payable | 7 years |
| Accounts payable invoices | 7 years |
| Accounts receivable records | 7 years |
| Bank statements | 7 years |
| Canceled checks | 7 years |
| Cash receipt records | 7 years |
| Donations (regular, weekly) | 7 years |
| Expense reports | 7 years |
| FICA / W2 records | 7 years |
| Payroll records | 7 years |

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|--|---------|
| Petty cash records | 7 years |
| Receipts of purchases | 7 years |
| Bank deposit slips | 3 years |
| General/routine correspondence (acknowledgments, requests, travel arrangements, etc.) | 3 years |
| Travel plans/arrangements | 3 years |
| Periodic financial statements | 2 years |
| Data for updating mailing lists | 1 year |
| Invitations | 1 year |
| Meeting notices | 1 year |
| Mailing lists | active |
| Reference/resource materials | active |

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