

## 02 Accountant/Auditor

Series Number	Description of Record	Length of Time Required to Retain Record	MGL / CMR
02.001	Accountant, Appointment of	Permanent.	c. 41, s. 55
02.002	Accountant, Oath of	Permanent.	c. 41, s. 55
02.003	Appropriation Statements, Monthly. Form AD 18	Retain until completion of satisfactory audit.	c. 41, s. 58
02.004	Appropriation, Notice of Expended	Retain until completion of satisfactory audit or final settlement of levy, whichever is later.	c. 41, s. 58
02.005	Appropriation, Notice of Transfer	Retain until completion of satisfactory audit.	c. 44, s. 33B
02.006	Appropriations, Table of Estimated	Retain until administrative use ceases. Permission from Supervisor not required for destruction.	c. 41, s. 60
02.007	Assistant, Appointment of	Permanent.	c. 41, s. 49A
02.008	Assistant, Oath of	Permanent.	c. 41, s. 49A
02.009	Bills Payable, Schedule of Departmental. Form AD 32, 33	Retain until completion of satisfactory audit.	c. 41, s. 50, 51
02.010	Bills Receivable, Schedule of. Form AD 34, 35	Retain until completion of satisfactory audit.	c. 41, s. 50
02.011	Cash Book	Retain until completion of satisfactory audit or final settlement of levy, whichever is later.	c. 41, s. 57
02.012	Cash Sheets, Collector's. Form AD 26	Retain until completion of satisfactory audit.	c. 41, s. 57
02.013	Creditors, Notice of	Retain until completion of satisfactory audit or final settlement of levy, whichever is later.	c. 41, s. 51
02.014	Debt Record. Form AD 14	Retain 7 years after debt retired, provided a satisfactory audit has been completed.	c. 41, s. 57
02.015	Disallowance, Notices of	Retain until completion of satisfactory audit.	c. 41, s. 52, 56
02.016	Expenses, Report of Estimated	Permanent.	c. 44, s. 31A
02.017	Journal	Permanent.	c. 41, s. 57
02.018	Laws, State	Retain until administrative use ceases. Permission from Supervisor not required for destruction.	c. 5, s. 3
02.019	Ledger, Appropriation. Form AD 8	Retain 10 years.	c. 41, s. 57
02.020	Ledger, Cemetery Trust Fund	Permanent.	c. 41, s. 57, c. 114, s. 25
02.021	Ledger, Classification. Form ADC 1-48	Retain 10 years.	c. 41, s. 57, c. 44, s. 43
02.022	Ledger, Debt	Retain 7 years after debt retired, provided a satisfactory audit has been completed.	c. 41, s. 57
02.023	Ledger, General. Form AD 3, 7	Retain 10 years.	c. 44, s. 31A
02.024	Ledger, Retirement	Retain 10 years.	c. 32, s. 20
02.025	Motor Vehicle and Trailer Excise Tax Abatements, Monthly List of. Form AD 73	Retain until completion of satisfactory audit.	c. 59, s. 23B, 70A

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02.026	Motor Vehicle and Trailer Excise Tax Refunds, Schedule of. Form AD 74	Retain until completion of satisfactory audit.	c. 41, s. 50
02.027	Payments to Treasurer, Schedule of Collector's. Form AD 7, 8, 397	Retain until completion of satisfactory audit.	c. 41, s. 54
02.028	Payments to Treasurer, Schedule of Departmental. Form AD 9, 10	Retain until completion of satisfactory audit.	c. 41, s. 54
02.029	Property Tax Abatements, Monthly List of. Form AD 12	Retain until completion of satisfactory audit.	c. 59, s. 23B, 70A
02.030	Tax Title Accounts. Form CD 1	Retain until completion of satisfactory audit, after final disposition of account.	c. 60, s. 50
02.031	Taxation, Notice of Amount to be Raised by	Retain until administrative use ceases. Permission from Supervisor not required for destruction.	c. 59, s. 23A
02.032	Temporary Officer, Appointment of	Permanent.	c. 41, s. 40, 61A
02.033	Temporary Officer, Bond for	Retain 7 years from termination of service.	c. 41, s. 40, 61A
02.034	Temporary Officer, Oath of	Permanent.	c. 41, s. 40, 61A
02.035	Trail Balance Book	Retain until administrative use ceases. Permission from Supervisor not required for destruction.	
02.036	Treasurer's Receipts, Schedule of. Form AD 11	Retain until completion of satisfactory audit.	c. 41, s. 50
02.037	Vouchers, Schedules of Bills Payable and Payroll, as submitted by departments	Retain until completion of satisfactory audit unless related to Contract Files.	
02.038	Vouchers. Form AD 19	Retain until completion of satisfactory audit.	c. 41, s. 50, 55
02.039	Warrants, Bill and Payroll, Form C1, C1, T1, T2, as signed by the select board or the like	Retain until completion of satisfactory audit or final settlement of levy, whichever is later.	c. 41, s. 52, 56
02.040	Water Charges Abated, Monthly List of. Form AD 37. Applies to any utility charges (sewer, solid waste etc.).	Retain until completion of satisfactory audit.	c. 41, ss. 50, 57