

# School general ledgers (GRS-1316)

## Utah General Retention Schedule

### Description

These are summaries showing receipts and disbursements of each department or school. May also include documentation from subsidiary ledgers to general ledger and accounting adjustments in the form of general entries.

### Retention and Disposition

Retain for 10 years, and then destroy records.

### Appraisal

These records have fiscal value(s).

### Appraisal Note

Fiscal value is based on the need to maintain the records for financial audit or financial obligations.

### Categories

Financial Management

### Effective

12/1996

### Previous Schedule Number

SD-5-14