

MASSACHUSETTS LOCAL HOUSING AUTHORITY RECORDS RETENTION SCHEDULE

C **Facilities, Transportation, and Construction** **C**

C7 **Real Estate and Land Use**

2 Housing Tenants Records

Documents the process to rent or lease housing to qualified applicants includes: Applications, needs assessments, determinations, and leasing files.

Retention Period:

- (a) Denied applicant records: Retain 3 years.
- (b) All other records: Retain 6 years after final action.

24 CFR 982.158.

C9 Department of Housing Community Development

1 Local Housing Authorities

This office oversees and regulates the day-to-day operations of more than 243 local housing authorities to assure that they use sound management practices, follow the General Laws of the Commonwealth, and enforce compliance with the regulations of the department.

These regulations cover a variety of areas including: tenant selection, admission and eligibility criteria, and affirmative action. The office also provides funds to housing authorities to build or buy structures for public housing.

Retention Period:

Annual Contributions Contracts: including amendments, waivers and related correspondence.

Other records included are:
Cooperation Agreements,
Final Development Cost Records including forms PHA-2152, PHA-2399,
The General Depository Agreement,
Minutes of Meetings of Local Authorities, and
Property Ledger. Permanent

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2 Local Housing Authorities

The following documents are also used by the Housing Authority and have a retention period of **one (1) year after audit**.

They are: Analytical Tenant Ledger Control;
Cash Receipts;
Daily Statement of Operations;
Miscellaneous Charge and Credit Tickets;
Financial and Operating Reports derived from Project General Ledger;
Balance Sheets;
Analysis of Surplus from Operations;
Statement of Land;
Statement of Operating Receipts and Expenditures;
Statement of Income and Expenses;
Statement of Initial Operating Deficit;
Computation of Payments in Lieu of Taxes;
Annual statement of accruing annual contributions;
Analysis of Fiscal Agent Funds;
Analysis of debt service funds;
Purchase Orders and Procurement copies;
Reimbursable Rent Charge;
Request for Refund of Security Deposit;
Unearned Rent;
Tenants Accounts Receivable;
Rent Roll control and analysis of dwelling rent charges;
Expense Analysis Register;
Income Analysis Register;
Initial Operating Register;
Inventory Supplies;
Investment Register;
Labor Cost Distribution;
Management Reports;
PHA-2209,1227;1235;1245;
Materials and Supplies Stock Controls;
Petty Cash Vouchers;
Requisitions for Supplies and Materials; and
Trial Balance.

Retention Period:

1 year after audit

3 Local Housing Authorities

The following forms and documents are also used by the Local Housing Authorities these have a **three (3) year retention period**.
Withdrawn and Ineligible Applications from Families of Servicemen and Displaced Families; Operating Budgets; Certified Reports of Audits.

Retention Period

3years

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4 Local Housing Authorities

The following forms and documents have a **seven (7) year retention period**:

Bank Statements;
Reconciliation's;
Cancelled Checks;
Cash Disbursement Register;
Cash Receipts Register;
Combined Cash Journal;
Contract Register (from date of last audit);
Journal Vouchers and supporting documents;
Payrolls;
Project General Ledger;
Travel Expense Records;
Voucher Check Copies with supporting documentation;
revolving fund;
Tenant Accounts Receivable ledger sheets; and
Tenant Rental Register.

Retention Period:

7 years

5 Local Housing Authorities (Miscellaneous)

The following forms and documents have their own retention period.

Adjustment Slips (rental fee), **two (2) years after audit**;
Eligible Applications, **until apartment is allocated**;
Development Cost Analysis Register and Development cost ledger, **seven (7) years after completion of project**;
Employee reports, service records, earnings records, and leave records, **five (5) years from termination of employment**;
Schedule of Tenants Accounts Receivable, **when superseded**;
Tenant Files of vacated tenants, **seven (7) years following termination**;
Management Contracts for Utilities and other services, **seven (7) years after final payment**;
Non-expendable equipment record cards, **after audit following disposition of audit**;
Purchase contracts and related papers, **seven (7) years from date of final payment**;
Schedule of Maximum income limits and related correspondence and schedules of PHA consolidated supply contracts, **until superseded**;
Administration Contracts including amendments waivers and related correspondence, **seven (7) years from completion of contract**;
Certificates of Cremation of Bonds and interest coupons, **after audit following expiration of bond**;
Construction contracts, **seven (7) years from date of final payment**;
Fiscal agent's agreement, **seven (7) years after completion**; Housing surveys and census tabulations, **after use**;
Insurance and Fidelity policies, **after audit following expiration or cancellation date**;
Insurance register, **until superseded**;
Tenants security deposit record, **after audit following termination of lease**.

Retention Period:

As listed